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*Quebec Dominion-Provincial Conference, 1941.*

GOVT. PRINTS

# **COMPARATIVE STATISTICS OF PUBLIC FINANCE**

## **1936 - 1940**

**DOMINION OF CANADA  
CANADIAN NATIONAL RAILWAYS  
PROVINCES  
AND  
MUNICIPALITIES**

**DOMINION-PROVINCIAL CONFERENCE  
JANUARY 1941**



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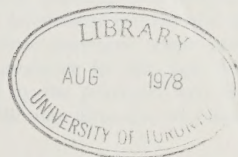
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# COMPARATIVE STATISTICS OF PUBLIC FINANCE

## 1936 - 1940

DOMINION OF CANADA  
CANADIAN NATIONAL RAILWAYS  
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AND  
MUNICIPALITIES



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DOMINION-PROVINCIAL CONFERENCE  
JANUARY 1941





## INTRODUCTION

This volume contains statistics of Canadian public finance designed to bring up to date certain of the financial studies of the Royal Commission on Dominion-Provincial Relations on the same accounting principles. Basic data were obtained, in part, through co-operation of the Dominion, provincial and municipal governments and, in part, were extracted from published financial statements and other official documents. Available municipal statistics are incomplete but it is considered that the estimates used are adequate for the purposes of this study.

For convenience the statistics are presented under four sections, on distinctive coloured papers, as follows:

### SECTION

### SUBJECT

- I—Plan 1, Illustrating the Financial Recommendations of the Royal Commission on Dominion-Provincial Relations
- II—Debt and Debt Charges
- III—Revenue and Expenditure
- IV—Municipal, Debt and Revenue and Expenditure

The transfers and the National Adjustment and Emergency Grants shown in Section 1 have been recalculated by the Commission Secretariat on the latest available figures according to the formula recommended by the Commission, with refinements made possible by the availability of more complete data in regard to taxable regional income, net income derived from mining, smelting and refining of ores and oils, relief costs in total and for unemployables, and cost of tax collections. In the case of those provinces where actual revenues and expenditures were not available for the year 1940, budget estimates or forecasts supplied by the provinces have been used. Accordingly, final results for 1940 may alter the calculations based on these estimates.

These statistics were prepared under the supervision of James C. Thompson, F.C.A., Public Accounts Adviser to the Committee on Dominion-Provincial Conference, and former Director of the Public Accounts Inquiry of the Royal Commission on Dominion-Provincial Relations.





COMPARATIVE STATISTICS OF PUBLIC FINANCE  
DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, PROVINCES, AND MUNICIPALITIES

TABLE OF CONTENTS

Table Number	Particulars	Years or Date
<u>SECTION I - PLAN I</u>		
	Illustrating the Financial Recommendations of the Royal Commission on Dominion-Provincial Relations	
1 - 9	<u>PLAN I -</u> Each Province, including Municipalities	1936 to 1940
10	Cost to the Dominion Government	1936 to 1940
11 - 15	Gains and Losses: Comparative, by Provinces	1936 to 1940
16 - 24	Each Province	1936 to 1940
<u>SECTION II - DEBT AND DEBT CHARGES</u>		
25	<u>TOTAL DEBT -</u> All Governments, Summary of Outstanding Debt	As at November 30, 1940
26	Dominion and Provincial Governments, Analysis of Outstanding Debt	As at November 30, 1940
	<u>BONDED DEBT -</u> Dominion and Provinces -	
27	Summary by Maturities and Coupon Rates	As at November 30, 1940
28	Summary by Maturities and Currencies of Payment	As at November 30, 1940
29	Analysis by Maturities and Coupon Rates	As at November 30, 1940
30	Analysis by Issuing Authorities and Coupon Rates	As at November 30, 1940
31	Analysis by Maturities and Currencies of Payment	As at November 30, 1940
32	Analysis by Issuing Authorities and Currencies of Payment	As at November 30, 1940
33	<u>DEBT CHARGES -</u> Gross and Net, Dominion and Provinces	1936 to 1940
<u>SECTION III - REVENUE AND EXPENDITURE</u>		
	<u>TOTAL REVENUE AND EXPENDITURE -</u> By Sources and Services -	
34	All Governments - Summary	1938 to 1940
35 - 37	All Governments - Comparative	1938 to 1940
38	Dominion and Provinces - Comparative	1938 to 1940
	<u>RELIEF -</u>	
39	Summary by Purposes	1936 to 1940
40	Relief to Employables	1936 to 1940
41	Relief to Unemployables	1936 to 1940
42	Relief Works	1936 to 1940
43	Agricultural and Miscellaneous Relief	1936 to 1940
44	<u>PUBLIC WELFARE -</u> including Relief for Unemployables - Provinces and Municipalities, after giving effect to Plan I	1936 to 1940
45	<u>EDUCATION -</u> Provinces and Municipalities	1936 to 1940
<u>SECTION IV - MUNICIPALITIES</u>		
46	<u>DEBT -</u> by Provinces	1936 to 1940
	<u>REVENUE AND EXPENDITURE -</u>	
47	Summary	1936 to 1940
48 - 52	Analysis by Provinces	1936 to 1940





PRINCE EDWARD ISLAND

Table 1

PLAN 1

Thousands of dollars

Item No.		1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Actual)	1940 (Forecast)
PROVINCIAL GOVERNMENT						
1	REVENUE, Current Account	1,497	1,586	1,630	1,702	1,683
LESS -						
2	Personal Income Taxes	35	34	51	57	85
3	Corporation Taxes	161	165	167	173	174
4	Mining Tax Rebate estimate	-	-	-	-	-
5	Succession Duties	43	45	68	75	50
6	Sub-Total	239	244	286	305	309
7	Subsidies	657	657	657	657	657
8	Sub-Total	896	901	943	962	966
9	REMAINING REVENUE	601	685	687	740	717
Of which -						
10	Public Domain	-	-	-	-	-
11	Mining Tax Rebate estimate	-	-	-	-	-
12	Liquor Control	55	40	58	93	53
13	Gasoline Taxes	200	269	285	316	316
14	Automobile Licences	112	145	155	159	161
15	Other Revenues	234	231	189	172	187
16	EXPENDITURE, Current Account	1,333	1,466	1,477	1,776	1,670
LESS -						
17	Net Debt Service	221	221	247	266	318
18	Direct Relief - Employables	33	38	46	210	93
19	Cost of Tax Collections, estimate	7	7	9	9	9
20	Sub-Total	261	266	302	485	420
21	REMAINING EXPENDITURE	1,072	1,200	1,175	1,291	1,250
Of which -						
22	Old Age Pensions	60	65	71	78	82
23	Other Public Welfare	180	205	207	237	241
24	Education	337	350	363	367	367
25	Highways	270	335	276	303	283
26	Development	34	46	56	67	58
27	General Government	113	111	119	136	128
28	Of which cost of Tax Collections	- 7	- 7	- 9	- 9	- 9
29	All other Current Expenditures	85	95	92	112	100
30	SURPLUS (+) or DEFICIT (-) (excluding Sinking Funds) before Transfers	+ 164	+ 120	+ 153	- 74	+ 13
31	DEFICIT (-) after Transfers but before National Adjustment Grant	- 471	- 515	- 488	- 551	- 533
32	National Adjustment Grant	800	800	800	800	800
33	BALANCE	+ 329	+ 285	+ 312	+ 249	+ 267





PRINCE EDWARD ISLAND

Table 1

PLAN 1

(Concluded)

Thousands of Dollars

<u>Item No.</u>		<u>1936 (Actual)</u>	<u>1937 (Actual)</u>	<u>1938 (Actual)</u>	<u>1939 (Actual)</u>	<u>1940 (Forecast)</u>
<u>MUNICIPALITIES</u>						
A	Municipal revenues	452	472	430	460	460
D	Municipal expenditures	490	532	486	490	475
E	Less relief to employables	17	27	25	23	12
G	Remaining municipal expenditures	473	505	461	467	463
H	Deficit (-) or Surplus (+) - before adjustments	- 38	- 60	- 56	- 30	- 15
J	Deficit (-) or Surplus (+) - after adjustments	- 21	- 33	- 31	- 7	- 3
K	In addition, municipal share of municipal relief works was	25	34	17	6	-
<u>NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS</u>						
<u>PROVINCIAL GOVERNMENT</u>						
I	Gain (+) or Loss (-) on Transfers before National Adjustment Grant	- 635	- 635	- 641	- 477	- 546
II	National Adjustment Grant	800	800	800	800	800
III	Total (excluding Sinking Funds)	165	165	159	323	254
IV	Former provincial Sinking Funds	146	208	220	239	205
V	Total (including Sinking Funds)	311	373	379	562	459
VI	Relief works charged to Capital Account	218	288	47	143	
VII	Net gain (+) or loss (-) to provincial government	+ 529	+ 661	+ 426	+ 705	+ 459
<u>MUNICIPAL GOVERNMENTS</u>						
VIII	Current Account, Gain (+) or Loss (-)	+ 17	+ 27	+ 25	+ 23	+ 12
IX	Municipal share of relief works	25	34	17	6	-
X	Net gain (+) or loss (-) to municipal governments	+ 42	+ 61	+ 42	+ 29	+ 12
<u>SUMMARY</u>						
XI	COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS	328	400	404	585	471
XII	AND INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS	571	722	468	734	471





## NOVA SCOTIA

Table 2

## PLAN 1

Thousands of Dollars

Item No.	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Actual)	1940 (Forecast)
PROVINCIAL GOVERNMENT					
1 REVENUE, Current Account	9,532	10,112	11,035	11,307	12,210
LESS -					
2 Personal Income Taxes	-	-	-	-	-
3 Corporation Taxes	1,118	1,122	1,211	1,257	1,464
4 Mining Tax Rebate estimate	- 160	- 160	- 150	- 180	- 200
5 Succession Duties	629	504	784	550	550
6 Sub-Total	1,587	1,466	1,845	1,627	1,814
7 Subsidies	1,953	1,953	1,953	1,953	1,953
8 Sub-Total	3,540	3,419	3,798	3,580	3,767
9 REMAINING REVENUE	5,992	6,693	7,237	7,727	8,443
Of which -					
10 Public Domain	740	832	854	809	873
11 Mining Tax Rebate estimate	160	160	150	180	200
12 Liquor Control	1,105	1,441	1,492	1,777	2,150
13 Gasoline Taxes	1,730	1,971	2,382	2,587	2,762
14 Automobile Licences	1,249	1,409	1,421	1,491	1,535
15 Other Revenues	1,008	880	938	883	923
16 EXPENDITURE, Current Account	8,868	9,855	10,201	10,977	11,342
LESS -					
17 Net Debt Service	2,435	2,616	2,867	3,068	3,367
18 Direct Relief - Employables	210	401	384	563	246
19 Cost of Tax Collections, estimate	52	49	60	54	60
20 Sub-Total	2,697	3,066	3,311	3,685	3,673
21 REMAINING EXPENDITURE	6,191	6,789	6,890	7,292	7,669
Of which -					
22 Old Age Pensions	646	670	706	733	775
23 Other Public Welfare	997	1,189	1,283	1,260	1,243
24 Education	1,210	1,282	1,307	1,366	1,423
25 Highways	1,945	2,033	2,134	2,227	2,302
26 Development	521	575	492	688	828
27 General Government	520	555	644	533	608
28 Of which cost of Tax Collections	- 52	- 49	- 60	- 54	- 60
29 All other Current Expenditures	404	534	384	539	550
30 SURPLUS (+) or DEFICIT (-) (Excluding Sinking Funds) before Transfers	644	257	834	330	868
31 SURPLUS (+) or DEFICIT (-) after Transfers but before National Adjustment Grant	- 199	- 96	+ 347	+ 435	+ 774
32 National Adjustment Grant	1,100	1,100	1,100	1,100	1,100
33 BALANCE	+ 901	+ 1,004	+ 1,447	+ 1,535	+ 1,874



## NOVA SCOTIA

Table 2

## PLAN 1

(Concluded)

Thousands of Dollars

Item No.		1938 (Actual)	1937 (Actual)	1936 (Actual)	1939 (Actual)	1940 (Forecast)
<u>MUNICIPALITIES</u>						
A	Municipal revenues	9,120	9,175	9,206	9,431	9,490
B	Less income taxes	48	47	54	62	62
C	Remaining municipal revenues	9,072	9,128	9,152	9,369	9,428
D	Municipal expenditures	8,844	9,040	9,300	9,450	9,440
E	Less relief to employables	174	170	143	157	38
G	Remaining municipal expenditures	8,670	8,870	9,157	9,293	9,402
H	Deficit (-) or Surplus (+) - before adjustments	+ 276	+ 135	- 94	- 19	+ 50
J	Deficit (-) or Surplus (+) - after adjustments	+ 402	+ 258	- 5	+ 76	+ 26
K	In addition, municipal share of municipal relief works was	3	69	43	19	1
<u>NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS</u>						
<u>PROVINCIAL GOVERNMENT</u>						
I	Gain (+) or Loss (-) on Transfers before National Adjustment Grant	- 843	- 353	- 487	+ 105	- 94
II	National Adjustment Grant	1,100	1,100	1,100	1,100	1,100
III	Total (excluding Sinking Funds)	257	747	613	1,205	1,006
IV	Former provincial Sinking Funds	378	285	362	459	535
V	Total (including Sinking Funds)	635	1,032	975	1,664	1,541
VI	Relief works charged to Capital Account	1,057	1,173	464	620	-
VII	Net gain (+) or loss (-) to provincial government	+ 1,692	+ 2,205	+ 1,439	+ 2,284	+ 1,541
<u>MUNICIPAL GOVERNMENT</u>						
VIII	Current Account, Gain (+) or Loss (-)	+ 126	+ 123	+ 89	+ 95	- 24
IX	Municipal share of relief works	3	69	43	19	1
X	Net gain (+) or loss (-) to Municipal governments	+ 129	+ 192	+ 132	+ 114	- 23
<u>SUMMARY</u>						
XI	COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS	761	1,155	1,064	1,759	1,517
XII	AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS	1,821	2,397	1,571	2,398	1,518





## NEW BRUNSWICK

Table 3

## PLAN 1

Thousands of Dollars

Item No.	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Actual)	1940 (Forecast)
PROVINCIAL GOVERNMENT					
1 REVENUE, Current Account	6,598	7,543	8,253	8,141	9,937
LESS -					
2 Personal Income Taxes	-	-	-	-	-
3 Corporation Taxes	522	520	948	961	1,083
4 Mining Tax Rebate estimate	- 13	- 14	- 19	- 24	- 28
5 Succession Duties	619	398	279	170	526
6 Sub-Total	1,128	904	1,208	1,107	1,581
7 Subsidies	1,567	1,567	1,567	1,567	1,567
8 Sub-Total	2,695	2,471	2,775	2,674	3,148
9 REMAINING REVENUE	3,903	5,072	5,478	5,467	6,789
Of which -					
10 Public Domain	741	1,087	978	811	1,185
11 Mining Tax Rebate estimate	13	14	19	24	28
12 Liquor Control	783	1,105	1,154	1,229	1,650
13 Gasoline Taxes	1,154	1,640	1,629	1,901	2,128
14 Automobile Licences	888	875	1,322	1,152	1,393
15 Other Revenues	324	351	376	350	405
16 EXPENDITURE, Current Account	6,858	7,151	8,037	8,670	8,554
LESS -					
17 Net Debt Service	2,644	2,784	3,411	3,551	3,785
18 Direct Relief - Employables	478	151	154	336	135
19 Cost of Tax Collections, estimate	34	28	37	34	48
20 Sub-Total	3,156	2,963	3,602	3,921	3,968
21 REMAINING EXPENDITURE	3,702	4,188	4,435	4,749	4,586
Of which -					
22 Old Age Pensions	210	501	563	602	619
23 Other Public Welfare	448	536	525	609	478
24 Education	697	731	787	808	821
25 Highways	1,204	1,154	1,249	1,303	1,312
26 Development	558	640	683	767	697
27 General Government	344	356	375	374	390
28 Of which cost of Tax Collections	- 34	- 28	- 37	- 34	- 48
29 All other Current Expenditures	275	298	290	320	317
30 SURPLUS (+) or DEFICIT (-) (excluding Sinking Funds) before Transfers	- 260	+ 392	+ 216	- 529	+ 1,383
31 SURPLUS (+) or DEFICIT (-) after Transfers but before National Adjustment Grant	+ 201	+ 284	+ 1,043	+ 718	+ 2,203
32 National Adjustment Grant	2,900	2,900	2,900	2,900	2,900
33 BALANCE	+ 3,101	+ 3,784	+ 3,943	+ 3,618	+ 5,103





NEW BRUNSWICK

PLAN 1

Thousands of Dollars

Table 3

(Concluded)

Item No.		1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Actual)	1940 (Forecast)
<u>MUNICIPALITIES</u>						
A	Municipal revenues	6,195	6,585	6,598	6,550	6,800
B	Less income taxes	950	1,000	1,019	980	1,000
C	Remaining municipal revenues	5,245	5,585	5,579	5,570	5,800
D	Municipal expenditures	6,066	6,009	6,147	6,330	6,320
E	Less relief to employables	119	74	17	-	-
G	Remaining municipal expenditures	5,947	5,935	6,130	6,330	6,320
H	Deficit (-) or Surplus (+) - before adjustments	+ 129	+ 576	+ 451	+ 220	+ 480
J	Deficit (-) or Surplus (+) - after adjustments	- 702	- 350	- 551	- 760	- 520
K	In addition, municipal share of municipal relief works was	-	15	387	402	93
<u>NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS</u>						
<u>PROVINCIAL GOVERNMENT</u>						
I	Gain (+) or Loss (-) on Transfers before National Adjustment Grant	+ 461	+ 492	+ 827	+ 1,247	+ 820
II	National Adjustment Grant	2,900	2,900	2,900	2,900	2,900
III	Total (excluding Sinking Funds)	3,361	3,392	3,727	4,147	3,720
IV	Former provincial Sinking Funds	332	323	408	445	503
V	Total (including Sinking Funds)	3,693	3,715	4,135	4,592	4,223
VI	Relief works charged to Capital Account	905	614	260	592	206
VII	Net gain (+) or loss (-) to provincial government	+ 4,598	+ 4,329	+ 4,395	+ 5,184	+ 4,429
<u>MUNICIPAL GOVERNMENT</u>						
VIII	Current Account, Gain (+) or Loss (-)	- 831	- 926	- 1,002	- 980	- 1,000
IX	Municipal share of relief works	-	15	387	402	93
X	Net gain (+) or loss (-) to municipal governments	- 831	- 911	- 615	- 578	- 907
<u>SUMMARY</u>						
XI	COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS	2,862	2,789	3,133	3,612	3,223
XII	AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS	3,767	3,418	3,780	4,606	3,522



QUEBEC

PLAN 1

Table 4

Thousands of Dollars

Item No.		1936	1937 Revised Actual	1938	1939 (Actual)	1940 (Forecast)
PROVINCIAL GOVERNMENT						
1	REVENUE, Current Account	47,694	59,272	62,158	64,241	76,053
	LESS -					
2	Personal Income Taxes	-	-	-	-	2,700
3	Corporation Taxes	8,773	9,962	9,832	12,117	13,239
4	Mining Tax Rebate, estimate	- 1,740	- 2,200	- 2,300	- 2,630	- 2,830
5	Succession Duties	5,988	12,527	13,913	12,211	8,000
6	Sub-Total	13,021	20,289	21,445	21,698	21,109
7	Subsidies	2,592	2,592	2,592	2,592	2,592
8	Sub-Total	15,613	22,881	24,037	24,290	23,701
9	REMAINING REVENUE	32,081	36,391	38,121	39,951	52,352
	Of which -					
10	Public Domain	5,537	6,824	8,526	5,770	7,465
11	Mining Tax Rebate estimate	1,740	2,200	2,300	2,630	2,830
12	Liquor Control	5,666	7,048	7,455	8,358	8,334
13	Gasoline Taxes	6,509	7,309	7,818	10,737	10,999
14	Automobile Licences	6,496	7,170	6,885	7,136	6,944
15	Other Revenues	6,133	5,840	5,137	5,320	15,780
16	EXPENDITURE, Current Account	60,533	70,176	67,500	74,824	70,694
	LESS -					
17	Net Debt Service	5,740	6,583	8,052	10,445	11,986
18	Direct Relief - Employables (1)	9,190	8,244	5,712	10,829	6,567
19	Cost of Tax Collections, estimate	295	450	475	487	479
20	Sub-Total	15,225	15,277	14,239	21,761	19,032
21	REMAINING EXPENDITURE	45,308	54,899	53,261	53,063	51,662
	Of which -					
22	Old Age Pensions	1,828	2,900	2,921	2,985	2,778
23	Other Public Welfare	10,564	9,816	12,067	13,362	11,878
24	Education	4,656	6,229	6,204	6,397	7,058
25	Highways	6,029	7,448	7,844	7,759	7,612
26	Development	12,314	15,198	12,062	11,094	10,006
27	General Government	4,637	5,855	5,760	5,875	6,347
28	Of which cost of Tax Collections	- 295	- 450	- 475	- 487	- 479
29	All other Current Expenditures	5,575	7,903	6,878	6,078	6,462
30	SURPLUS (+) or DEFICIT (-) (excluding Sinking Funds) before Transfers	- 12,839	- 10,904	- 5,342	- 10,583	+ 5,359
31	SURPLUS (+) or DEFICIT (-) After Transfers but before National Adjustment Grant	- 13,227	- 18,508	- 15,140	- 13,112	+ 690
32	National Adjustment Grant	8,500	8,500	8,500	8,500	8,500
33	BALANCE	- 4,727	- 10,008	- 6,640	- 4,612	+ 9,190

(1) In 1939 excludes \$3,870,000 special adjustment re city of Montreal Relief Accounts





QUEBEC

PLAN 1

Thousands of Dollars

Table 4

(Concluded)

Item No.		1936	1937 Revised Actual	1938	1939 (Actual)	1940 (Forecast)
<u>MUNICIPALITIES</u>						
A	Municipal revenues	83,304	84,268	86,205	86,850	90,600
B	Less income taxes	1,486	1,694	2,050	2,115	2,500
C	Remaining municipal revenues	81,818	82,574	84,155	84,735	88,100
D	Municipal expenditures	88,328	89,458	93,800	95,270	91,754
E	Less -					
F	Relief to employables	9,011	7,096	6,296	4,298	2,353
F	Debt interest assumed by senior governments	5,752	5,146	4,269	3,253	2,310
FI	Sinking funds on debt assumed by senior governments	2,103	1,919	1,876	1,421	778
G	Remaining municipal expenditures	71,462	75,297	81,359	86,298	86,313
H	Deficit (-) or Surplus (+) - before adjustments	- 5,024	- 5,190	- 7,595	- 8,420	- 1,154
J	Deficit (-) or Surplus (+) - after adjustments	+ 10,356	+ 7,277	+ 2,796	- 1,563	+ 1,787
K	In addition, municipal share of municipal relief works was	-	-	-	-	285
<u>NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS</u>						
<u>PROVINCIAL GOVERNMENT</u>						
I	Gain (+) or Loss (-) on Transfers before National Adjustment Grant	- 388	- 7,604	- 9,798	- 2,529	- 4,669
II	National Adjustment Grant	8,500	8,500	8,500	8,500	8,500
III	Total (excluding Sinking Funds)	8,112	896	- 1,298	5,971	3,831
IV	Former provincial Sinking Funds	3,782	3,901	4,121	3,417	3,565
V	Total (including Sinking Funds)	11,894	4,797	2,823	9,388	7,396
VI	Relief works charged to Capital Account	4,188	7,304	24,175	7,342	280
VII	Net Gain to Provincial Government	16,082	12,101	26,998	16,730	7,676
<u>MUNICIPAL GOVERNMENTS</u>						
VIII	Current Account, Gain	15,380	12,467	10,391	6,857	2,941
IX	Municipal share of relief works	-	-	-	-	285
X	Gain to municipal governments	15,380	12,467	10,391	6,857	3,226
<u>SUMMARY</u>						
XI	COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS	27,274	17,264	13,214	16,245	10,337
XII	AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS	31,462	24,568	37,389	23,587	10,902



ONTARIO

Table 5

PLAN 1

Thousands of Dollars

Item No.		1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Actual)	1940 (Forecast)
PROVINCIAL GOVERNMENT						
1	REVENUE, Current Account	83,192	87,104	84,291	87,518	96,508
	LESS -					
2	Personal Income Taxes	4,618	6,041	6,897	6,510	6,000
3	Corporation Taxes	10,866	10,377	12,296	12,473	24,125
4	Mining Tax Rebate estimate	- 7,750	- 9,390	- 8,910	- 10,100	- 11,190
5	Succession Duties	15,991	20,214	15,315	11,500	13,000
6	Sub-Total	23,845	27,242	25,598	20,383	31,935
7	Subsidies	2,941	2,941	2,941	2,941	2,941
8	Sub-Total	26,786	30,183	28,539	23,324	34,876
9	REMAINING REVENUE	56,406	56,921	55,752	64,194	61,632
	Of which -					
10	Public Domain	4,649	5,350	5,703	4,707	4,403
11	Mining Tax Rebate estimate	7,750	9,390	8,910	10,100	11,190
12	Liquor Control	9,462	10,456	10,133	11,050	9,500
13	Gasoline Taxes	15,762	17,644	18,504	25,105	24,000
14	Automobile Licences	10,910	8,777	7,935	6,724	8,590
15	Other Revenues	7,873	5,304	4,567	4,508	3,949
16	EXPENDITURE, Current Account	73,147	83,752	86,740	91,042	92,049
	LESS -					
17	Net Debt Service	19,397	18,539	19,301	20,193	22,100
18	Direct Relief - Employables	9,524	6,811	6,675	5,730	1,813
19	Cost of Tax Collections, estimate	632	733	690	610	862
19 A	Subsidies to Municipalities in Lieu of Income Tax	2,277	2,921	2,941	4,449	3,000
20	Sub-Total	31,830	29,004	29,607	30,982	27,575
21	REMAINING EXPENDITURE	41,317	54,748	57,133	60,060	64,474
	Of which -					
22	Old Age Pensions	1,935	3,164	3,364	3,423	3,475
23	Other Public Welfare	13,551	17,122	17,966	19,626	21,257
24	Education	10,564	11,833	13,217	15,399	13,561
25	Highways	5,224	7,841	8,611	9,445	12,568
26	Development	4,628	5,413	6,666	5,652	6,257
27	General Government	3,921	4,800	4,012	3,978	4,080
28	Of which cost of Tax Collections	- 632	- 733	- 690	- 610	- 862
29	All other Current Expenditures	2,126	5,308	3,987	5,147	4,338
30	DEFICIT (-) OR SURPLUS (+) (Excluding Sinking Funds) before Transfers	+ 10,045	+ 3,352	- 2,449	- 3,524	+ 4,459
31	DEFICIT (-) OR SURPLUS (+) after Transfers but before National Adjustment Grant	+ 15,089	+ 2,173	- 1,381	+ 4,134	- 2,842
32	National Adjustment Grant	-	-	-	-	-
33	BALANCE	+ 15,089	+ 2,173	- 1,381	+ 4,134	- 2,842





ONTARIO

PLAN I

Table 5  
(Concluded)

Thousands of Dollars

Item No.		1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Actual)	1940 (Forecast)
<u>MUNICIPALITIES</u>						
A	Municipal revenues	128,920	128,557	128,050	127,004	124,950
B	Less income taxes or provincial subsidy in lieu of income taxes	2,277	2,921	2,941	4,449	3,000
C	Remaining municipal revenues	126,643	125,636	125,109	122,555	121,950
D	Municipal expenditures	126,915	126,601	126,043	126,977	123,400
E	Less relief to employables	6,619	5,718	5,724	4,208	1,588
G	Remaining municipal expenditures	120,296	120,883	120,319	122,769	121,812
H	Deficit (-) or Surplus (+) before adjustments	+ 2,005	+ 1,956	+ 2,007	+ 27	+ 1,550
J	Deficit (-) or Surplus (+) after adjustments	+ 6,347	+ 4,753	+ 4,790	- 214	+ 138
K	In addition, municipal share of municipal relief works was	7	100	63	-	-

NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS

<u>PROVINCIAL GOVERNMENT</u>						
1	Gain (+) or Loss (-) on transfers before National Adjustment Grant	+ 5,044	- 1,179	+ 1,068	+ 7,658	- 7,301
11	National Adjustment Grant	-	-	-	-	-
111	Total (excluding Sinking Funds)	+ 5,044	- 1,179	+ 1,068	+ 7,658	- 7,301
1V	Former provincial Sinking Funds	1,017	1,041	1,081	1,125	1,164
V	Total (including Sinking Funds)	6,061	- 138	2,149	8,783	- 6,137
VI	Relief works charged to Capital Account	4,941	6,300	5,839	1,798	46
VII	Net Gain (+) or Loss (-) to provincial government	+ 11,002	+ 6,162	+ 7,988	+ 10,581	- 6,091

<u>MUNICIPAL GOVERNMENTS</u>						
VIII	Current Account, Gain (+) or Loss (-) Municipal share of relief works	+ 4,342 7	+ 2,797 100	+ 2,783 63	- 241 -	- 1,412 -
X	Net Gain (+) or Loss (-) to municipal governments	+ 4,349	+ 2,897	+ 2,846	- 241	- 1,412

<u>SUMMARY</u>						
XI	COMBINED PROVINCIAL-MUNICIPAL GAIN (+) OR LOSS (-), INCLUDING PROVINCIAL SINKING FUNDS	+ 10,403	+ 2,659	+ 4,932	+ 8,542	- 7,549
XII	AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS	+ 15,351	+ 9,059	+ 10,834	+ 10,340	- 7,503



MANITOBA

Table 6

PLAN 1

Thousands of Dollars

Item No.	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Actual)	1940 (Forecast)
PROVINCIAL GOVERNMENT					
1 REVENUE, Current Account	13,979	15,247	15,357	16,450	16,101
LESS -					
2 Personal Income Taxes	2,737	2,789	1,919	2,065	2,060
3 Corporation Taxes	1,827	1,854	2,119	2,306	2,556
4 Mining Tax Rebate estimate	270	475	410	450	540
5 Succession Duties	464	404	597	875	599
6 Sub-Total	4,758	4,572	4,225	4,796	4,675
7 Subsidies	1,703	2,453	2,458	2,463	2,463
8 Sub-Total	6,461	7,025	6,683	7,259	7,138
9 REMAINING REVENUE	7,518	8,222	8,674	9,191	8,963
Of which -					
10 Public Domain	878	603	961	774	806
11 Mining Tax Rebate estimate	270	475	410	450	540
12 Liquor Control	1,530	1,753	1,742	1,876	1,819
13 Gasoline Taxes	2,015	2,316	2,537	2,788	2,649
14 Automobile Licences	1,129	1,523	1,255	1,453	1,411
15 Other Revenues	1,696	1,752	1,769	1,850	1,738
16 EXPENDITURE, Current Account	15,506	15,056	15,553	15,994	15,509
LESS -					
17 Net Debt Service	3,896	3,701	3,605	3,702	3,779
18 Direct Relief - Employables	2,895	2,490	2,231	2,076	1,416
19 Cost of Tax Collections, estimate	151	151	139	157	156
20 Sub-Total	6,942	6,342	5,975	5,935	5,351
21 REMAINING EXPENDITURE	8,564	8,714	9,578	10,059	10,158
Of which -					
22 Old Age Pensions	684	714	731	760	796
23 Other Public Welfare	2,880	2,933	2,993	3,123	3,166
24 Education	1,552	1,671	1,853	1,950	1,975
25 Highways	704	892	1,088	1,121	1,129
26 Development	903	728	1,092	992	1,042
27 General Government	998	1,011	1,045	1,325	1,238
28 Of which cost of Tax Collections	- 151	- 151	- 139	- 157	- 156
29 All other Current Expenditures	994	916	915	945	968
30 SURPLUS (+) or DEFICIT (-) (excluding Sinking Funds) before Transfers	- 1,527	+ 191	- 196	+ 456	+ 592
31 DEFICIT (-) after Transfers but before National Adjustment Grant	- 1,046	- 492	- 904	- 868	- 1,195
32 National Adjustment Grant	2,100	2,100	2,100	2,100	2,100
33 BALANCE	+ 1,054	+ 1,608	+ 1,196	+ 1,232	+ 905





MANITOBA

PLAN I

Thousands of Dollars

Table 6

(Concluded)

<u>Item No.</u>		<u>1936</u> <u>(Actual)</u>	<u>1937</u> <u>(Actual)</u>	<u>1938</u> <u>(Actual)</u>	<u>1939</u> <u>(Actual)</u>	<u>1940</u> <u>(Forecast)</u>
<u>MUNICIPALITIES</u>						
A	Municipal revenues	20,260	20,067	19,961	20,113	20,025
D	Municipal expenditures	21,139	21,294	21,614	20,879	20,250
E	Less relief to employables	1,755	1,397	1,551	981	784
G	Remaining municipal expenditures	19,384	19,902	20,063	19,898	19,466
H	Deficit (-) or Surplus (+) - before adjustments	- 879	- 1,227	-1,653	- 766	- 225
J	Deficit (-) or Surplus (+) - after adjustments	+ 876	+ 165	- 102	+ 215	+ 559
K	In addition, municipal share of municipal relief works was	494	407	90	300	60
<u>NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS</u>						
<u>PROVINCIAL GOVERNMENT</u>						
I	Gain (+) or Loss (-) on Transfers before National Adjustment Grant	+ 481	- 683	- 708	- 1,324	- 1,787
II	National Adjustment Grant	2,100	2,100	2,100	2,100	2,100
III	Total (excluding Sinking Funds)	2,581	1,417	1,392	776	313
IV	Former provincial Sinking Funds	379	378	378	378	378
V	Total (including Sinking Funds)	2,960	1,795	1,770	1,154	691
VI	Relief works charged to Capital Account	874	320	1,000	1,169	323
VII	Net gain (+) or loss (-) to provincial government	+ 3,834	+ 2,115	+ 2,770	+ 2,323	+ 1,014
<u>MUNICIPAL GOVERNMENTS</u>						
VIII	Current Account, Gain (+) or Loss (-)	+ 1,755	+ 1,392	+ 1,551	+ 981	+ 784
IX	Municipal share of relief works	494	407	90	300	60
X	Net gain (+) or loss (-) to municipal governments	+ 2,249	+ 1,799	+ 1,641	+ 1,281	+ 844
<u>SUMMARY</u>						
XI	COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS	4,715	3,187	3,321	2,135	1,475
XII	AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS	6,083	3,914	4,411	3,604	1,858



## SASKATCHEWAN

Table 7

## PLAN I

Thousands of Dollars

Item No.	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Actual)	1940 (Forecast)
PROVINCIAL GOVERNMENT					
1 REVENUE, Current Account	13,864	16,902	18,592	20,482	20,473
LESS -					
2 Personal Income Taxes	299	353	360	375	441
3 Corporation Taxes	1,228	1,219	1,255	1,493	1,488
4 Mining Tax Rebate estimate	- 205	- 395	- 250	- 310	- 380
5 Succession Duties	311	241	376	373	313
6 Sub-Total	1,633	1,418	1,751	1,931	1,862
7 Subsidies	2,120	5,620	5,626	3,632	3,632
8 Sub-Total	3,753	7,038	7,377	5,563	5,494
9 REMAINING REVENUE	10,111	9,864	11,215	14,919	14,979
Of which -					
10 Public Domain	715	800	705	908	826
11 Mining Tax Rebate estimate	205	395	250	310	380
12 Liquor Control	1,470	1,266	1,309	1,724	1,568
13 Gasoline Taxes	2,098	1,995	1,876	3,000	3,428
14 Automobile Licences	1,895	1,581	1,691	2,168	1,892
15 Other Revenues	3,728	3,827	5,384	6,809	6,885
16 EXPENDITURE, Current Account	20,611	26,672	32,567	25,676	25,266
LESS -					
17 Net Debt Service	5,758	6,083	6,301	6,745	6,587
18 Direct Relief - Employables	3,516	6,993	9,710	3,478	3,263
19 Cost of Tax Collections, estimate	55	54	60	67	67
20 Sub-Total	9,329	13,130	16,071	10,290	9,917
21 REMAINING EXPENDITURE	11,282	13,542	16,496	15,386	15,349
Of which -					
22 Old Age Pensions	683	739	770	823	929
23 Other Public Welfare	3,544	4,082	6,327	5,285	4,637
24 Education	2,830	3,159	3,863	3,824	3,859
25 Highways	920	1,303	1,394	1,234	1,659
26 Development	737	1,267	1,065	1,219	1,000
27 General Government	1,526	1,536	1,584	1,807	1,933
28 Of which cost of Tax Collections	- 55	- 54	- 60	- 67	- 67
29 All other Current Expenditures	1,297	1,510	1,553	1,261	1,399
30 SURPLUS (+) or DEFICIT (-) (excluding Sinking Funds) before Transfers	- 6,747	- 9,770	-13,975	- 5,194	- 4,793
31 SURPLUS (+) or DEFICIT (-) after Transfers but before National Adjustment Grant	- 1,171	- 3,678	- 5,281	- 487	- 370
32 National Adjustment Grant	2,300	2,300	2,300	2,300	2,300
32A Emergency Grant	1,500	4,000	4,000	2,000	2,000
33 BALANCE	+ 2,629	+ 2,622	+ 1,019	+ 3,833	+ 3,930





## SASKATCHEWAN

Table 7

## PLAN I

(Concluded)

Thousands of Dollars

Item No.		1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Actual)	1940 (Forecast)
<u>MUNICIPALITIES</u>						
A	Municipal revenues	21,400	21,234	21,508	21,540	21,440
D	Municipal expenditures	19,800	18,519	18,899	19,095	18,900
E	Less relief to employables	326	324	314	269	255
G	Remaining municipal expenditures	19,274	18,195	18,585	18,826	18,645
H	Surplus - before adjustments	1,800	2,715	2,609	2,445	2,540
J	Surplus - after adjustments	2,126	3,039	2,923	2,714	2,795
K	In addition, municipal share of municipal relief works was	-	-	16	337	150
<u>NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS</u>						
<u>PROVINCIAL GOVERNMENT</u>						
I	Gain on Transfers before National Adjustment Grant	5,576	6,092	8,694	4,727	4,423
II	National Adjustment Grant and Emergency Grant	3,800	6,300	6,300	4,300	4,300
III	Total (excluding Sinking Funds)	9,376	12,392	14,994	9,027	8,723
IV	Former provincial Sinking Funds	358	28	18	648	18
V	Total (including Sinking Funds)	9,734	12,420	15,012	9,675	8,741
VI	Relief works charged to Capital Account	719	792	1,637	1,561	- 1
VII	Net gain to provincial government	10,453	13,212	16,649	11,236	8,740
<u>MUNICIPAL GOVERNMENTS</u>						
VIII	Current Account, Gain	326	324	314	269	255
IX	Municipal share of relief works	-	-	16	337	150
X	Net gain to municipal governments	326	324	330	606	405
<u>SUMMARY</u>						
XI	COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS	10,060	12,744	15,326	9,944	8,996
XII	AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS	10,779	13,536	16,979	11,842	9,145



## ALBERTA

Table 8

## PLAN 1

Thousands of Dollars

Item No.	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Actual)	1940 (Estimates)
PROVINCIAL GOVERNMENT					
1 REVENUE, Current Account	16,465	18,199	19,100	19,937	18,650
LESS -					
2 Personal Income Taxes	538	665	850	975	700
3 Corporation Taxes	1,554	2,132	2,622	2,685	2,433
4 Mining Tax Rebate estimate	- 295	- 405	- 570	- 600	- 660
5 Succession Duties	343	1,326	372	375	350
6 Sub-Total	2,140	3,718	3,274	3,435	2,823
7 Subsidies	1,776	1,776	1,782	1,787	1,788
8 Sub-Total	3,916	5,494	5,056	5,222	4,611
9 REMAINING REVENUE	12,549	12,705	14,044	14,715	14,039
of which -					
10 Public Domain	1,541	1,686	1,973	2,071	1,853
11 Mining Tax Rebate estimate	295	405	570	600	660
12 Liquor Control	2,400	2,590	2,755	2,870	2,600
13 Gasoline Taxes	2,553	2,610	2,953	3,097	3,100
14 Automobile Licences	1,542	1,772	2,332	2,584	2,406
15 Other Revenues	4,218	3,642	3,461	3,493	3,420
16 EXPENDITURE, Current Account	18,833	19,138	19,073	19,976	20,146
LESS -					
17 Net Debt Service	6,491	6,959	6,804	6,241	6,593
18 Direct Relief - Employables	2,445	1,753	1,013	1,456	948
19 Cost of Tax Collections, estimate	73	124	115	121	104
20 Sub-Total	9,009	8,836	7,932	7,818	7,645
21 REMAINING EXPENDITURE	9,824	10,302	11,141	12,158	12,501
Of which -					
22 Old Age Pensions	432	445	477	481	523
23 Other Public Welfare	2,688	2,925	3,030	3,060	3,496
24 Education	2,569	2,637	2,803	2,954	3,136
25 Highways	1,023	1,337	1,289	1,551	1,500
26 Development	783	745	940	937	729
27 General Government	1,548	1,632	1,716	2,118	2,125
28 Of which cost of Tax Collections	- 73	- 124	- 115	- 121	- 104
29 All other Current Expenditures	854	705	1,001	1,178	1,096
30 DEFICIT (-) OR SURPLUS (+) (Excluding Sinking Funds) before Transfers	- 2,368	- 939	+ 27	- 39	- 1,496
31 SURPLUS after Transfers but before National Adjustment Grant	2,725	2,403	2,903	2,557	1,538
32 National Adjustment Grant	2,200	2,200	2,200	2,200	2,200
33 BALANCE	+ 4,925	+ 4,603	+ 5,103	+ 4,757	+ 3,738





## ALBERTA

## PLAN 1

Table 8

(Concluded)

Thousands of Dollars

Item No.		1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Actual)	1940 (Estimates)
<u>MUNICIPALITIES</u>						
A	Municipal revenues	21,973	20,589	20,693	20,359	19,915
D	Municipal expenditures	20,918	20,162	20,513	20,286	19,650
E	Less relief to employables	1,393	1,274	1,062	811	494
G	Remaining municipal expenditures	19,525	18,888	19,451	19,475	19,156
H	Deficit (-) or Surplus (+) - before adjustments	+ 1,055	+ 427	+ 180	+ 73	+ 265
J	Deficit (-) or Surplus (+) - after adjustments	+ 2,448	+ 1,701	+ 1,242	+ 884	+ 759
K	In addition, municipal share of municipal relief works was	-	97	20	100	40
<u>NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS</u>						
<u>PROVINCIAL GOVERNMENT</u>						
I	Gain (+) or Loss (-) on Transfers before National adjustment Grant	+ 5,093	+ 3,342	+ 2,876	+ 2,596	+ 3,034
II	National Adjustment Grant	2,200	2,200	2,200	2,200	2,200
III	Total (excluding Sinking Funds)	7,293	5,542	5,076	4,796	5,234
IV	Former provincial Sinking Funds	3	-	-	-	-
V	Total (including Sinking Funds)	7,296	5,542	5,076	4,796	5,234
VI	Relief works charged to Capital Account	684	695	51	624	-
VII	Net gain (+) or loss (-) to provincial government	+ 7,980	+ 6,237	+ 5,127	+ 5,420	+ 5,234
VIII	But interest now unpaid is	2,695	3,400	3,300	3,100	3,000
IX	Allowing for this net gain would be (excluding relief works)	4,601	2,142	1,776	1,696	2,234
X	Allowing for this net gain would be (including relief works)	5,285	2,837	1,627	2,320	2,234
<u>MUNICIPAL GOVERNMENTS</u>						
XI	Current Account, Gain (+) or Loss (-)	+ 1,393	+ 1,274	+ 1,062	+ 811	+ 494
XII	Municipal share of relief works	-	97	20	100	40
XIII	Net gain (+) or loss (-) to municipal governments	+ 1,393	+ 1,371	+ 1,082	+ 911	+ 534
<u>SUMMARY</u>						
COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS -						
XIV	Assuming full interest were paid	8,689	6,816	6,138	5,607	5,728
XV	On basis of current interest payments	5,994	3,416	2,838	2,507	2,728
AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS -						
XVI	Assuming full interest were paid	9,373	7,608	6,209	6,331	5,768
XVII	On basis of current interest payments	6,678	4,208	2,909	3,231	2,768



## BRITISH COLUMBIA

Table 9

## PLAN 1

Thousands of dollars

Item No.	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Actual)	1940 (Forecast)
PROVINCIAL GOVERNMENT					
1 REVENUE, Current Account	27,148	30,116	31,712	31,933	34,535
LESS -					
2 Personal Income Taxes	1,959	2,002	2,199	2,206	2,375
3 Corporation Taxes	6,145	6,948	9,176	7,478	10,251
4 Mining Tax Rebate estimate	- 1,750	- 2,310	- 1,760	- 2,020	- 2,170
5 Succession Duties	972	1,428	804	1,390	1,160
6 Sub-Total	7,326	8,068	10,419	9,054	11,616
7 Subsidies	1,625	1,625	1,625	1,625	1,625
8 Sub-Total	8,951	9,693	12,044	10,679	13,241
9 REMAINING REVENUE	18,197	20,423	19,668	21,254	21,294
Of which -					
10 Public Domain	4,134	4,415	4,103	4,396	4,510
11 Mining Tax Rebate estimate	1,750	2,310	1,760	2,020	2,170
12 Liquor Control	3,607	4,095	3,892	4,457	4,500
13 Gasoline Taxes	2,720	3,163	3,284	3,455	3,700
14 Automobile Licences	2,627	2,871	2,826	3,052	3,000
15 Other Revenues	3,359	3,569	3,803	3,874	3,414
16 EXPENDITURE, Current Account	27,231	29,098	30,230	30,834	30,284
LESS -					
17 Net Debt Service	6,665	6,540	6,599	6,790	7,130
18 Direct Relief - Employables	3,322	3,329	3,324	2,700	1,266
19 Cost of Tax Collections, estimate	182	208	244	221	276
20 Sub-Total	10,169	10,077	10,167	9,711	8,672
21 REMAINING EXPENDITURE	17,062	19,021	20,063	21,123	21,612
Of which -					
22 Old Age Pensions	555	588	633	679	764
23 Other Public Welfare	4,765	5,026	5,813	6,173	6,275
24 Education	3,293	3,544	3,632	3,735	3,786
25 Highways	2,427	2,876	2,882	3,077	3,153
26 Development	1,782	1,898	2,097	2,322	2,444
27 General Government	2,292	2,782	2,848	3,024	3,061
28 Of which cost of Tax Collections	- 182	- 208	- 244	- 221	- 276
29 All other Current Expenditures	2,130	2,515	2,402	2,334	2,405
30 SURPLUS (+) or DEFICIT (-) (excluding Sinking Funds) before Transfers	- 83	+ 1,018	+ 1,482	+ 1,099	+ 4,251
31 SURPLUS (+) or DEFICIT (-) after Transfers but before National Adjustment Grant	+ 1,135	+ 1,402	- 395	+ 131	- 318
32 National Adjustment Grant	-	-	-	-	-
33 BALANCE	+ 1,135	+ 1,402	- 395	+ 131	- 318



## BRITISH COLUMBIA

Table 9

## PLAN I

(Concluded)

Thousands of Dollars

Item No.	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Actual)	1940 (Forecast)
<u>MUNICIPALITIES</u>					
A Municipal revenues	20,550	21,039	21,957	22,204	22,045
D Municipal expenditures	21,372	22,603	22,571	22,261	22,060
E Less relief to employables	453	485	519	406	160
G Remaining municipal expenditures	20,919	22,118	22,052	21,855	21,900
H Deficit (-) or Surplus (+) - before adjustments	- 822	- 1,564	- 614	- 57	- 15
J Deficit (-) or Surplus (+) - after adjustments	- 369	- 1,079	- 95	+ 349	+ 145
K In addition, municipal share of municipal relief works was	98	11	-	400	-
<u>NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS</u>					
<u>PROVINCIAL GOVERNMENT</u>					
I Gain (+) or Loss (-) on Transfers before National Adjustment Grant	+ 1,218	+ 384	- 1,877	- 968	- 4,569
II National Adjustment Grant	-	-	-	-	-
III Total (excluding Sinking Funds)	1,218	384	- 1,877	- 968	- 4,569
IV Former provincial Sinking Funds	658	853	3,726	908	783
V Total (including Sinking Funds)	+ 1,876	+ 1,237	+ 1,849	- 60	- 3,786
VI Relief works charges to Capital Account	1,250	904	355	658	175
VII Net gain (+) or loss (-) to provincial government	+ 3,126	+ 2,141	+ 2,204	+ 598	- 3,611
<u>MUNICIPAL GOVERNMENTS</u>					
VIII Current Account, Gain (+) or Loss (-)	+ 453	+ 485	+ 519	+ 406	+ 160
IX Municipal share of relief works	98	11	-	400	-
X Net gain (+) or loss (-) to municipal governments	+ 551	+ 496	+ 519	+ 806	+ 160
<u>SUMMARY</u>					
XI COMBINED PROVINCIAL-MUNICIPAL GAIN (+) OR LOSS (-), INCLUDING PROVINCIAL SINKING FUNDS	+ 2,329	+ 1,722	+ 2,368	+ 346	- 3,626
XII AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS	+ 3,677	+ 2,637	+ 2,723	+ 1,404	- 3,451





PLAN I

Table 10

GROSS COST TO THE DOMINION GOVERNMENT

AND

NET TAXES SURRENDERED BY PROVINCIAL AND LOCAL GOVERNMENTS

Thousands of Dollars

Item No.	For the Fiscal Years ended nearest to December 31				
	1936	1937	1938	1939	1940
<u>DEBT SERVICE -</u>					
1	Provincial net debt service (1)	53,247	54,026	57,187	61,001
2	Municipal net debt service (2)	5,752	5,146	4,269	3,253
3	Sub-Total (Items 1 & 2)	58,999	59,172	61,456	64,254
<u>RELIEF TO EMPLOYABLES -</u>					
4	Provincial Governments	31,613	30,210	29,249	27,378
5	Less excess cost of relief works included in item (4)	- 700	- 2,348	- 607	- 904
6	Local Governments	19,867	16,560	15,651	11,153
7	Direct relief equivalent of provincial and municipal relief works	6,185	7,649	13,786	6,428
8	Sub-Total (Items 4 - 7)	56,965	52,071	58,079	44,055
9	Less - Savings in Dominion's share, if direct relief substituted for works	6,905	4,546	2,794	3,674
10	Sub-Total (Items 8 & 9)	50,060	47,525	55,285	40,381
11	<u>NATIONAL ADJUSTMENT GRANTS</u>	19,900	19,900	19,900	19,900
12	<u>EMERGENCY GRANT</u>	1,500	4,000	4,000	2,000
13	<u>CUMULATIVE TOTAL</u>	130,459	130,597	140,641	126,535
<u>LESS -</u>					
14	<u>PRESENT SUBSIDIES</u>	16,934	21,184	21,201	19,217
15	<u>GROSS COST TO THE DOMINION GOVERNMENT</u>	113,525	109,413	119,440	107,318
<u>TAXES SURRENDERED -</u>					
<u>Provincial Governments</u>					
16	Income taxes	10,486	11,884	12,276	12,188
17	Corporation Taxes	32,014	34,299	39,636	40,943
18	Succession Duties	25,360	37,087	32,508	27,519
19	Sub-Total (Items 16 - 18)	67,860	83,270	84,420	80,650
20	Less - Mining Tax Rebate	12,183	15,349	14,369	16,314
21	Sub-Total (Items 19 & 20)	55,677	67,921	70,051	64,336
<u>Local Governments</u>					
22	Income Taxes	2,484	2,741	3,123	3,157
23	<u>NET TAXES SURRENDERED</u>	58,161	70,662	73,174	67,493

- (1) Includes interest at full contractual rates on Alberta obligations; estimated annual difference between full contractual rates and amount provided by province: 1936, 2,695; 1937, 3,400; 1938, 3,300; 1939, 3,100; 1940, 3,000.
- (2) Excludes estimated sinking funds on debt of Quebec local governments to be assumed by senior governments.



## PLAN 1

## GAINS AND LOSSES AND BUDGET POSITION

Thousands of Dollars

Item No.		TOTAL	P.E.I. (Actual)	N.S. (Actual)	N.B. (Actual)	Que. (Actual)	Ont. (Actual)	Man. (Actual)	Sask. (Actual)	Alta. (Actual)	B.C. (Actual)
PROVINCIAL GOVERNMENTS											
GAINS											
1	Net Debt Service	53,247	221	2,435	2,644	5,740	19,397	3,896	5,758	6,491	6,665
2	Sinking Fund Appropriation	7,053	146	378	332	3,782	1,017	379	358	3	658
3	Direct Relief (employables)	31,613	33	210	478	9,190	9,524	2,895	3,516	2,445	3,322
4	Relief Works	14,836	218	1,057	905	4,188	4,941	874	719	684	1,250
5	Cost of Tax Collections	1,481	7	52	34	295	632	151	55	73	182
6	Subsidies to Municipalities in lieu of income taxes	2,277	-	-	-	-	2,277	-	-	-	-
7	National Adjustment Grant	19,900	800	1,100	2,900	8,500	-	2,100	2,300	2,200	-
8	Emergency Grant	1,500	-	-	-	-	-	-	1,500	-	-
9		131,907	1,425	5,232	7,293	31,695	37,788	10,295	14,206	11,896	12,077
LOSSES											
10	Income Tax on Persons	10,486	35	-	-	-	4,918	2,737	299	538	1,959
11	Corporation Taxes	32,014	161	1,118	522	8,773	10,686	1,827	1,228	1,554	6,145
12	Succession Duties	25,360	43	629	619	5,988	15,991	464	311	343	972
13	Present Subsidies	16,934	657	1,953	1,567	2,592	2,941	1,703	2,120	1,776	1,625
14		84,794	896	3,700	2,708	17,353	34,536	6,731	3,958	4,211	10,701
15	Less Mining Tax Rebate	12,183	-	160	13	1,740	7,750	270	205	295	1,750
16		72,611	896	3,540	2,695	15,613	26,786	6,461	3,753	3,916	8,951
17	NET GAIN	59,296	529	1,692	4,598	16,082	11,002	3,834	10,453	7,980	3,126
18	Consisting of -										
18	Relief Works - Gain	14,836	218	1,057	905	4,188	4,941	874	719	684	1,250
19	Other Sources - Gain	44,460	311	635	3,693	11,894	6,061	2,960	9,734	7,296	1,876
20		59,296	529	1,692	4,598	16,082	11,002	3,834	10,453	7,980	3,126
BUDGET POSITION											
21	Provincial Revenues	147,358	601	5,992	3,903	32,081	56,406	7,518	10,111	12,549	18,197
22	National Adjustment Grant	19,900	800	1,100	2,900	8,500	-	2,100	2,300	2,200	-
23	Emergency Grant	1,500	-	-	-	-	-	-	1,500	-	-
24		168,758	1,401	7,092	6,803	40,581	56,406	9,618	13,911	14,749	18,197
25	Provincial Expenditures	144,322	1,072	6,191	3,702	45,308	41,317	8,564	11,222	9,824	17,062
26	Surplus (+) or Deficit (-)	+24,436	+ 329	+ 901	+ 3,101	- 4,727	+ 15,089	+ 1,054	+ 2,629	+ 4,925	+ 1,135
LOCAL GOVERNMENTS											
GAINS											
27	Direct Relief (employables)	19,867	17	174	119	9,011	6,619	1,755	326	1,393	453
28	Relief Works	627	25	3	-	-	7	494	-	-	98
29	Debt interest assumed by senior governments	5,752	-	-	-	5,752	-	-	-	-	-
30	Sinking Funds on debt as- sumed by senior govern- ments	2,103	-	-	-	2,103	-	-	-	-	-
31	Sub-Total	28,349	42	177	119	16,866	6,626	2,249	326	1,393	551
LESS											
32	Income taxes or subsidies in lieu of income taxes	4,761	-	48	950	1,486	2,277	-	-	-	-
33	Net Gain (+) or Loss (-)	23,588	+ 42	+ 129	- 831	+ 15,380	+ 4,349	+ 2,249	+ 326	+ 1,393	+ 551





1 9 3 7

## PLAN 1

Table 12

## GAINS AND LOSSES AND BUDGET POSITION

Thousands of Dollars

Item No.	TOTAL	P.E.I. (Actual)	N.S. (Actual)	N.B. (Actual)	Que. (Actual)	Ont. (Actual)	Man. (Actual)	Sask. (Actual)	Alta. (Actual)	B.C. (Actual)
<u>PROVINCIAL GOVERNMENTS</u>										
GAINS										
1 Net Debt Service	54,026	221	2,616	2,784	6,583	18,539	3,701	6,083	6,959	6,540
2 Sinking Fund Appropriation	7,017	208	285	323	3,901	1,041	378	28	-	853
3 Direct Relief(employables)	30,210	38	401	151	8,244	6,811	2,490	6,993	1,753	3,329
4 Relief Works	18,390	288	1,173	614	7,304	6,300	320	792	695	904
5 Cost of Tax Collections	1,804	7	49	28	450	733	151	54	124	208
6 Subsidies to Municipalities, in lieu of income taxes	2,921	-	-	-	-	2,921	-	-	-	-
7 National Adjustment Grant	19,900	800	1,100	2,900	8,500	-	2,100	2,300	2,200	-
8 Emergency Grant	4,000	-	-	-	-	-	-	4,000	-	-
9	138,268	1,562	5,624	6,800	34,982	36,345	9,140	20,250	11,731	11,834
LOSSES										
10 Income Tax on Persons	11,884	34	-	-	-	6,041	2,789	353	665	2,002
11 Corporation Taxes	34,299	165	1,122	520	9,962	10,377	1,854	1,219	2,132	6,948
12 Succession Duties	37,087	45	504	398	12,527	20,214	404	241	1,326	1,428
13 Present Subsidies	21,184	657	1,953	1,567	2,592	2,941	2,453	5,620	1,776	1,625
14	104,454	901	3,579	2,485	25,081	39,573	7,500	7,433	5,899	12,003
15 Less Mining Tax Rebate	15,349	-	160	14	2,200	9,390	475	395	405	2,310
16	89,105	901	3,419	2,471	22,881	30,183	7,025	7,038	5,494	9,693
17 NET GAIN	49,163	661	2,205	4,329	12,101	6,162	2,115	13,212	6,237	2,141
Consisting of -										
18 Relief Works - Gain	18,390	288	1,173	614	7,304	6,300	320	792	695	904
19 Other Sources - Gain (+) or Loss (-)	30,773	+ 373	+ 1,032	+ 3,715	+ 4,797	- 138	+ 1,795	+12,420	+ 5,542	+ 1,237
20	49,163	661	2,205	4,329	12,101	6,162	2,115	13,212	6,237	2,141
<u>BUDGET POSITION</u>										
21 Provincial Revenues	156,976	685	6,693	5,072	36,391	56,921	8,222	9,864	12,705	20,423
22 National Adjustment Grant	19,900	800	1,100	2,900	8,500	-	2,100	2,300	2,200	-
23 Emergency Grant	4,000	-	-	-	-	-	-	4,000	-	-
24	180,876	1,485	7,793	7,972	44,891	56,921	10,322	16,164	14,905	20,423
25 Provincial Expenditures	173,403	1,200	6,789	4,188	54,899	54,748	8,714	13,542	10,302	19,021
26 Surplus (+) or Deficit (-)	+ 7,473	+ 285	+ 1,004	+ 3,784	-10,008	+ 2,173	+ 1,608	+ 2,622	+ 4,603	+ 1,402
<u>LOCAL GOVERNMENTS</u>										
GAINS										
27 Direct Relief(employables)	16,560	27	170	74	7,096	5,718	1,392	324	1,274	485
28 Relief Works	733	34	69	15	-	100	407	-	97	11
29 Debt interest assumed by senior governments	5,146	-	-	-	5,146	-	-	-	-	-
30 Sinking Funds on debt assumed by senior governments	1,919	-	-	-	1,919	-	-	-	-	-
31 Sub-Total	24,358	61	239	89	14,161	5,818	1,799	324	1,371	496
LESS										
32 Income taxes or subsidies in lieu of income taxes	5,662	-	47	1,000	1,694	2,921	-	-	-	-
33 Net Gain (+) or Loss (-)	18,696	+ 61	+ 192	- 911	+ 12,467	+ 2,897	+ 1,799	+ 324	+ 1,371	+ 496



## PLAN 1

## GAINS AND LOSSES AND BUDGET POSITION

Thousands of Dollars

Item No.	TOTAL	P.E.I. (Actual)	N.S. (Actual)	N.B. (Actual)	Que. (Actual)	Ont. (Actual)	Man. (Actual)	Sask. (Actual)	Alta. (Actual)	B.C. (Actual)	
PROVINCIAL GOVERNMENTS											
GAINS											
1	Net Debt Service	57,187	247	2,867	3,411	8,052	19,301	3,605	6,301	6,804	6,599
2	Sinking Fund Appropriation	10,314	220	362	408	4,121	1,081	278	18	-	3,726
3	Direct Relief (employables)	29,249	46	384	154	5,712	6,675	2,231	9,710	1,013	3,324
4	Relief Works	33,828	47	464	260	24,175	5,839	1,000	1,637	51	355
5	Cost of Tax Collections	1,829	9	60	37	475	690	139	60	115	244
6	Subsidies to Municipalities, in lieu of income taxes	2,941	-	-	-	2,941	-	-	-	-	-
7	National Adjustment Grant	19,900	800	1,100	2,900	8,500	2,100	2,300	2,200	-	-
8	Emergency Grant	4,000	-	-	-	-	-	4,000	-	-	-
9		159,248	1,369	5,237	7,170	51,035	36,527	9,453	24,026	10,183	14,248
LOSSES											
10	Income Tax on Persons	12,276	51	-	-	-	6,897	1,919	360	850	2,199
11	Corporation Taxes	39,636	167	1,211	948	9,832	12,296	2,119	1,265	2,622	9,176
12	Succession Duties	32,508	68	784	279	13,913	15,315	597	376	372	804
13	Present Subsidies	21,201	657	1,953	1,567	2,592	2,941	2,458	5,626	1,782	1,625
14		105,621	943	3,948	2,794	26,337	37,449	7,093	7,627	5,626	13,804
15	Less Mining Tax Rebate	14,369	-	150	19	2,300	8,910	410	250	570	1,760
16		91,252	943	3,798	2,775	24,037	28,539	6,683	7,377	5,056	12,044
17	NET GAIN	67,996	426	1,439	4,395	26,998	7,988	2,770	16,649	5,127	2,204
Consisting of -											
18	Relief Works - Gain	33,828	47	464	260	24,175	5,839	1,000	1,637	51	355
19	Other Sources - Gain	34,168	379	975	4,135	2,823	2,149	1,770	15,012	5,076	1,849
20		67,996	426	1,439	4,395	26,998	7,988	2,770	16,649	5,127	2,204
BUDGET POSITION											
21	Provincial Revenues	160,876	687	7,237	5,478	38,121	55,752	8,674	11,215	14,044	19,668
22	National Adjustment Grant	19,900	800	1,100	2,900	8,500	-	2,100	2,300	2,200	-
23	Emergency Grant	4,000	-	-	-	-	-	-	4,000	-	-
24		184,776	1,487	8,337	8,378	46,621	55,752	10,774	17,515	16,244	19,668
25	Provincial Expenditures	180,172	1,175	6,890	4,435	53,261	57,133	9,578	16,496	11,141	20,063
26	Surplus or Deficit	4,604	312	1,447	3,943	6,640	1,381	1,196	1,019	5,103	395
	(Surplus)	(Surplus)	(Surplus)	(Surplus)	(Surplus)	(Deficit)	(Deficit)	(Surplus)	(Surplus)	(Surplus)	(Def.)
LOCAL GOVERNMENTS											
GAINS											
27	Direct Relief (employables)	15,651	25	143	17	6,296	5,724	1,551	314	1,062	519
28	Relief Works	636	17	43	387	-	63	90	16	20	-
29	Debt interest assumed by senior governments	4,269	-	-	-	4,269	-	-	-	-	-
30	Sinking Funds on debt assumed by senior governments	1,876	-	-	-	1,876	-	-	-	-	-
31	Sub-Total	22,432	42	186	404	12,441	5,787	1,641	330	1,082	519
LESS											
32	Income taxes or subsidies in lieu of income taxes	6,064	-	54	1,019	2,050	2,941	-	-	-	-
33	Net Gain (+) or Loss (-)	+ 16,368	+ 42	+ 132	- 615	+ 10,391	+ 2,846	+ 1,641	+ 330	+ 1,082	+ 519



## PLAN 1

## GAINS AND LOSSES AND BUDGET POSITION

Thousands of Dollars

Item No.	Total	P.E.I. (Actual)	N.S. (Actual)	N.B. (Actual)	Que. (Actual)	Ont. (Actual)	Man. (Actual)	Sask. (Actual)	Alta. (Actual)	B.C. (Actual)
<u>PROVINCIAL GOVERNMENTS</u>										
GAINS -										
1 Net Debt Service	61,001	266	3,068	3,551	10,445	20,193	3,702	6,745	6,241	6,790
2 Sinking Fund Appropriation	7,619	239	459	445	3,417	1,125	378	648	-	908
3 Direct Relief (Employables)	27,378	210	563	336	10,829	5,730	2,076	3,478	1,456	2,700
4 Relief Works	14,507	143	620	592	7,342	1,798	1,169	1,561	624	658
5 Cost of Tax Collections	1,760	9	54	34	487	610	157	67	121	221
6 Subsidies to Municipalities, in lieu of income taxes	4,449	-	-	-	-	4,449	-	-	-	-
7 National Adjustment Grant	19,900	800	1,100	2,900	8,500	-	2,100	2,300	2,200	-
8 Emergency Grant	2,000	-	-	-	-	-	-	2,000	-	-
9	138,614	1,667	5,864	7,858	41,020	33,905	9,582	16,799	10,642	11,277
LOSSES -										
10 Income Tax on Persons	12,188	57	-	-	-	6,510	2,065	375	975	2,206
11 Corporation Taxes	40,943	173	1,257	961	12,117	12,473	2,306	1,493	2,685	7,478
12 Succession Duties	27,519	75	550	170	12,211	11,500	875	373	375	1,390
13 Present Subsidies	19,217	657	1,953	1,587	2,592	2,941	2,463	3,632	1,787	1,625
14	99,867	962	3,760	2,698	26,920	33,424	7,709	5,873	5,822	12,699
15 Less Mining Tax Rebate	16,314	-	180	24	2,630	10,100	450	310	600	2,020
16	83,553	962	3,580	2,674	24,290	23,324	7,259	5,563	5,222	10,679
17 NET GAIN -	55,061	705	2,284	5,184	16,730	10,581	2,323	11,236	5,420	598
Consisting of -										
18 Relief Works - Gain	14,507	143	620	592	7,342	1,798	1,169	1,561	624	658
19 Other Sources - Gain (+) or Loss (-)	+ 40,554	+ 562	+ 1,664	+ 4,592	+ 9,388	+ 8,783	+ 1,154	+ 9,675	+ 4,796	- 60
20	55,061	705	2,284	5,184	16,730	10,581	2,323	11,236	5,420	598
BUDGET POSITION -										
21 Provincial Revenues	178,158	740	7,727	5,467	39,951	64,194	9,191	14,919	14,715	21,254
22 National Adjustment Grant	19,900	800	1,100	2,900	8,500	-	2,100	2,300	2,200	-
23 Emergency Grant	2,000	-	-	-	-	-	-	2,000	-	-
24	200,058	1,540	8,827	8,367	48,451	64,194	11,291	19,219	16,915	21,254
25 Provincial Expenditures	185,181	1,291	7,292	4,749	53,063	60,060	10,059	15,386	12,158	21,123
26 Surplus or Deficit	14,877	249	1,535	3,618	4,612	4,134	1,232	3,833	4,757	131
	(Surplus)	(Surplus)	(Surplus)	(Surplus)	(Deficit)	(Surplus)	(Surplus)	(Surplus)	(Surplus)	(Surplus)
<u>LOCAL GOVERNMENTS</u>										
GAINS -										
27 Direct Relief (Employables)	11,153	23	157	-	4,298	4,208	981	269	811	406
28 Relief Works	1,564	6	19	402	-	-	300	337	100	400
29 Debt interest assumed by senior governments	3,253	-	-	-	3,253	-	-	-	-	-
30 Sinking Funds on debt assumed by senior governments	1,421	-	-	-	1,421	-	-	-	-	-
31 Sub-Total	17,391	29	176	402	8,972	4,208	1,281	606	911	806
LESS -										
32 Income taxes or subsidies in lieu of income taxes	7,606	-	62	980	2,115	4,449	-	-	-	-
33 Net Gain (+) or Loss (-)	+ 9,785	+ 29	+ 114	- 578	+ 6,857	- 241	+ 1,281	+ 606	+ 911	+ 806





## PLAN I

## GAINS AND LOSSES AND BUDGET POSITION

Thousands of Dollars

Item No.	TOTAL	P.E.I. Forecast	N.S. Forecast	N.B. Forecast	Que. Forecast	Ont. Forecast	Man. Forecast	Sask. Forecast	Alta. Estimate	B.C. Forecast
<u>PROVINCIAL GOVERNMENTS</u>										
GAINS										
1	Net Debt Service	65,645	318	3,367	3,785	11,986	22,100	3,779	6,527	7,130
2	Sinking Fund									
3	Appropriation	7,151	205	535	503	3,565	1,164	378	18	783
4	Direct Relief (Employables)	15,547	93	246	135	6,567	1,613	1,416	3,263	1,266
4	Relief Works	1,029	-	-	206	280	46	323	- 1	175
5	Cost of Tax Collections	2,061	9	60	48	479	862	156	67	276
6	Subsidies to Municipalities, in lieu of income tax	3,000	-	-	-	-	3,000	-	-	-
7	National Adjustment Grant	19,900	800	1,100	2,900	8,500	-	2,100	2,300	-
8	Emergency Grant	2,000	-	-	-	-	-	2,000	-	-
9		116,333	1,425	5,308	7,577	31,377	28,785	8,152	14,234	9,630
LOSSES										
10	Income Tax on Persons	14,361	85	-	-	2,700	6,000	2,060	441	2,375
11	Corporation Taxes	56,813	174	1,464	1,083	13,239	24,125	2,556	1,488	10,251
12	Succession Duties	24,548	50	550	526	8,000	13,000	599	313	1,160
13	Present Subsidies	19,218	657	1,953	1,567	2,592	2,941	2,463	3,632	1,788
14		114,940	966	3,967	3,176	26,531	46,066	7,678	5,874	15,411
15	Less Mining Tax Rebate	17,998	-	200	28	2,830	11,190	540	380	2,170
16		96,942	966	3,767	3,148	23,701	34,876	7,138	5,494	13,241
17	NET GAIN	19,391	459	1,541	4,429	7,676	- 6,091	1,014	8,740	- 3,611
Consisting of -										
18	Relief Works - Gain	1,029	-	-	206	280	46	323	- 1	175
19	Other Sources - Gain (+) or Loss (-)	18,362	+ 459	+ 1,541	+ 4,223	+ 7,396	- 6,137	+ 691	+ 8,741	+ 5,234
20		19,391	459	1,541	4,429	7,676	- 6,091	1,014	8,740	- 3,611
<u>BUDGET POSITION</u>										
21	Provincial Revenues	189,208	717	8,443	6,789	52,352	61,632	8,963	14,979	21,294
22	National Adjustment Grant	19,900	800	1,100	2,900	8,500	-	2,100	2,300	-
23	Emergency Grant	2,000	-	-	-	-	-	-	2,000	-
24		211,108	1,517	9,543	9,689	60,852	61,632	11,063	19,279	21,294
25	Provincial Expenditures	189,261	1,250	7,669	4,586	51,662	64,474	10,158	15,349	21,612
26	Surplus or Deficit	21,847	267	1,874	5,103	9,190	2,842	905	3,930	3,738
	(Surplus)	(Surplus)	(Surplus)	(Surplus)	(Surplus)	(Surplus)	(Deficit)	(Surplus)	(Surplus)	(Deficit)
<u>LOCAL GOVERNMENTS</u>										
GAINS										
27	Direct Relief (Employables)	5,684	12	36	-	2,353	1,588	784	255	494
28	Relief Works	629	-	1	93	285	-	60	150	40
29	Debt Service assumed by senior governments	2,310	-	-	-	2,310	-	-	-	-
30	Sinking Funds on debt assumed by senior governments	778	-	-	-	778	-	-	-	-
31	Sub-Total	9,401	12	39	93	5,726	1,588	844	405	534
LESS										
32	Income taxes or subsidies in lieu of income taxes	6,562	-	62	1,000	2,500	3,000	-	-	-
33	Net Gain (+) or Loss (-)	+ 2,839	+ 12	- 23	- 907	+ 3,226	- 1,412	+ 844	+ 405	+ 534



PRINCE EDWARD ISLAND

Table 16

PLAN I

GAINS AND LOSSES AND BUDGET POSITION

Thousands of Dollars

Item No.		1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Actual)	1940 (Forecast)
<u>PROVINCIAL GOVERNMENT</u>						
GAINS						
1	Net Debt Service	221	221	247	266	318
2	Sinking Fund Appropriation	146	208	220	239	205
3	Direct Relief (employables)	33	38	46	210	93
4	Relief Works	218	288	47	143	-
5	Cost of Tax Collections	7	7	9	9	9
6	National Adjustment Grant	800	800	800	800	800
7		1,425	1,562	1,369	1,667	1,425
LOSSES						
8	Income Tax on Persons	35	34	51	57	85
9	Corporation Taxes	161	165	167	173	174
10	Succession Duties	43	45	68	75	50
11	Present Subsidies	657	657	657	657	657
12		896	901	943	962	966
13	Less Mining Tax Rebate	-	-	-	-	-
14		896	901	943	962	966
15	NET GAIN	529	661	426	705	459
Consisting of -						
16	Relief Works - Gain	218	288	47	143	-
17	Other Sources - Gain	311	373	379	562	459
18		529	661	426	705	459
BUDGET POSITION						
19	Remaining Provincial Revenues	601	685	687	740	717
20	National Adjustment Grant	800	800	800	800	800
21		1,401	1,485	1,487	1,540	1,517
22	Remaining Provincial Expenditures	1,072	1,200	1,175	1,291	1,250
23	Surplus	329	285	312	249	267
<u>LOCAL GOVERNMENTS</u>						
GAINS						
24	Direct Relief (employables)	17	27	25	23	12
25	Relief Works	25	34	17	6	-
26	Net Gain	42	61	42	29	12



## NOVA SCOTIA

Table 17

## PLAN 1

## GAINS AND LOSSES AND BUDGET POSITION

Thousands of Dollars

Item No.		1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Actual)	1940 (Forecast)
<u>PROVINCIAL GOVERNMENT</u>						
GAINS						
1	Net Debt Service	2,435	2,615	2,867	3,068	3,367
2	Sinking Fund Appropriation	378	285	362	459	535
3	Direct Relief (employables)	210	401	384	563	246
4	Relief Works	1,057	1,173	464	620	—
5	Cost of Tax Collections	52	49	60	54	30
6	National Adjustment Grant	1,100	1,100	1,100	1,100	1,100
7		5,232	5,624	5,237	5,864	5,308
LOSSES						
8	Income Tax on Persons	—	—	—	—	—
9	Corporation Taxes	1,118	1,122	1,211	1,257	1,464
10	Succession Duties	623	504	784	530	550
11	Present Subsidies	1,953	1,953	1,958	1,953	1,953
12		3,700	3,579	3,948	3,760	3,967
13	Less Mining Tax Rebate	160	160	150	180	200
14		3,540	3,419	3,798	3,580	3,767
15	NET GAIN	1,692	2,205	1,439	2,284	1,541
Consisting of -						
16	Relief Works - Gain	1,057	1,173	464	620	—
17	Other Sources - Gain	635	1,032	975	1,664	1,541
18		1,692	2,205	1,439	2,284	1,541
BUDGET POSITION						
19	Remaining Provincial Revenues	5,992	6,693	7,237	7,727	8,443
20	National Adjustment Grant	1,100	1,100	1,100	1,100	1,100
21		7,092	7,793	8,337	8,827	9,543
22	Remaining Provincial Expenditures	6,191	6,789	6,890	7,292	7,669
23	Surplus	901	1,004	1,447	1,535	1,874
<u>LOCAL GOVERNMENTS</u>						
GAINS						
24	Direct Relief (employables)	174	170	143	157	38
25	Relief Works	3	69	43	19	1
26	Sub-Total	177	239	186	176	39
27	LESS - Income Taxes surrendered	48	47	54	62	62
28	Net Gain (+) or Loss (-)	+ 129	+ 192	+ 132	+ 114	- 23





## NEW BRUNSWICK

Table 18

## PLAN 1

## GAINS AND LOSSES AND BUDGET POSITION

Thousands of Dollars

Item No.		1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Actual)	1940 (Forecast)
<u>PROVINCIAL GOVERNMENT</u>						
GAINS -						
1	Net Debt Service	2,644	2,784	3,411	3,551	3,795
2	Sinking Fund Appropriation	332	323	408	445	503
3	Direct Relief (Employables)	478	151	154	386	135
4	Relief Works	905	614	280	592	206
5	Cost of Tax Collections	34	28	37	34	48
6	National Adjustment Grant	2,900	2,900	2,900	2,900	2,900
7		7,293	6,800	7,190	7,858	7,577
LOSSES -						
8	Income Tax on Persons	-	-	-	-	-
9	Corporation Taxes	522	520	948	951	1,065
10	Succession Duties	619	398	372	140	233
11	Present Subsidies	1,567	1,567	1,567	1,567	1,567
12		2,708	2,435	2,794	2,692	3,173
13	Less Mining Tax Rebate	13	14	19	3,374	26
14		2,335	2,471	2,775	2,4	3,148
15	NET GAIN -	4,598	4,329	4,395	5,184	4,429
Consisting of -						
16	Relief Works - Gain	905	614	260	592	206
17	Other Sources - Gain	3,693	3,715	4,135	4,592	4,223
18		4,598	4,329	4,395	5,184	4,429
BUDGET POSITION						
19	Remaining Provincial Revenues	3,903	5,072	5,478	5,467	6,789
20	National Adjustment Grant	2,900	2,900	2,900	2,900	2,900
21		6,803	7,972	8,378	8,367	9,689
22	Remaining Provincial Expenditures	3,702	4,188	4,435	4,749	4,586
23	Surplus	3,101	3,784	3,943	3,618	5,103
<u>LOCAL GOVERNMENTS</u>						
GAINS -						
24	Direct Relief (Employables)	119	74	17	-	-
25	Relief Works	-	16	387	402	93
26	Sub-Total	119	89	404	402	93
27	LESS - Income Taxes surrendered	950	1,000	1,019	980	1,000
28	Net Loss	- 831	- 911	- 615	- 578	- 907



QUEBEC

PLAN 1

Table 19

GAINS AND LOSSES AND BUDGET POSITION

Thousands of Dollars

<u>Item No.</u>	<u>PROVINCIAL GOVERNMENT</u>	<u>1936 (Actual)</u>	<u>1937 (Actual)</u>	<u>1938 (Actual)</u>	<u>1939 (Actual)</u>	<u>1940 (Forecast)</u>
<u>GAINS</u>						
1	Net Debt Service	5,740	6,583	8,052	10,445	11,986
2	Sinking Fund Appropriation	3,782	3,901	4,121	3,417	3,565
3	Direct Relief (Employables)	9,190	8,244	5,712	10,829	6,567
4	Relief Works	4,188	7,304	24,175	7,342	280
5	Cost of Tax Collections	295	450	475	487	479
6	National Adjustment Grant	8,500	8,500	8,500	8,500	8,500
7		31,695	34,982	51,035	41,020	31,877
<u>LOSSES</u>						
8	Income Tax on Persons	-	-	-	-	2,700
9	Corporation Taxes	8,773	9,962	9,832	12,117	13,239
10	Succession Duties	5,988	12,527	13,913	12,211	8,000
11	Present Subsidies	2,592	2,592	2,592	2,592	2,592
12		17,353	25,081	26,337	26,920	26,531
13	Less Mining Tax Rebate	1,740	2,200	2,300	2,630	2,830
14		15,613	22,881	24,037	24,290	23,701
15	NET GAIN	16,082	12,101	26,998	16,730	7,676
16	Consisting of -					
17	Relief Works - Gain	4,188	7,304	24,175	7,342	280
17	Other Sources - Gain	11,894	4,797	2,823	9,388	7,396
18		16,082	12,101	26,998	16,730	7,676
<u>BUDGET POSITION</u>						
19	Remaining Provincial Revenues	32,081	36,391	38,121	39,951	52,352
20	National Adjustment Grant	8,500	8,500	8,500	8,500	8,500
21		40,581	44,891	46,621	48,451	60,852
22	Remaining Provincial Expenditures	45,308	54,899	53,261	53,063	51,662
23	Surplus or Deficit	4,727 (Deficit)	10,008 (Deficit)	6,640 (Deficit)	4,612 (Deficit)	9,190 (Surplus)
<u>LOCAL GOVERNMENTS</u>						
<u>GAINS</u>						
24	Direct Relief (employables)	9,011	7,096	6,296	4,298	2,353
25	Relief Works	-	-	-	-	285
26	Debt Interest assumed by senior governments	5,752	5,146	4,269	3,253	2,310
27	Sinking Funds on debt assumed by senior governments	2,103	1,919	1,876	1,421	778
28	Sub-Total	16,866	14,161	12,441	8,972	5,726
29	LESS - Income Taxes surrendered	1,486	1,694	2,050	2,115	2,500
30	Net Gain	15,380	12,467	10,391	6,857	3,226



ONTARIO

Table 20

PLAN 1

GAINS AND LOSSES AND BUDGET POSITION

Thousands of Dollars

Item No.	PROVINCIAL GOVERNMENT	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Actual)	1940 (Forecast)
<b>GAINS</b>						
1	Net Debt Service	19,397	18,539	19,301	20,193	22,100
2	Sinking Fund Appropriation	1,017	1,041	1,081	1,125	1,164
3	Direct Relief (employables)	9,524	6,811	6,675	5,730	1,613
4	Relief Works	4,941	6,000	5,839	1,793	46
5	Cost of Tax Collections	632	733	690	610	362
6	Subsidies to Municipalities, in lieu of income tax	2,277	2,921	2,941	4,449	3,000
7	National Adjustment Grant	-	-	-	-	-
8		37,788	36,345	36,527	33,905	28,785
<b>LOSSES</b>						
9	Income Tax on Persons	4,918	6,041	6,897	6,510	6,000
10	Corporation Taxes	10,686	10,377	12,296	12,473	24,125
11	Succession Duties	15,991	20,214	15,315	11,500	13,000
12	Present Subsidies	2,941	2,941	2,941	2,941	2,941
13		34,536	39,573	37,449	33,424	46,066
14	Less Mining Tax Rebate	7,750	9,390	8,910	10,100	11,190
15		26,786	30,183	28,539	23,324	34,876
16	<b>NET GAIN</b>	11,002	6,162	7,988	10,581	- 6,091
17	Consisting of -					
18	Relief Works - Gain	4,941	6,300	5,839	1,798	46
18	Other Sources - Gain or Loss (-)	6,061	- 138	2,149	8,783	- 6,137
19		11,002	6,162	7,988	10,581	- 6,091
<b>BUDGET POSITION</b>						
20	Remaining Provincial Revenues	56,406	56,921	55,752	64,194	61,632
21	National Adjustment Grant	-	-	-	-	-
22		56,406	56,921	55,752	64,194	61,632
23	Remaining Provincial Expenditures	41,317	54,748	57,133	60,060	64,474
24	Surplus or Deficit	15,089 (Surplus)	2,173 (Surplus)	1,381 (Deficit)	4,134 (Surplus)	2,842 (Deficit)
<b>LOCAL GOVERNMENTS</b>						
<b>GAINS</b>						
25	Direct Relief (Employables)	6,619	5,718	5,724	4,208	1,588
26	Relief Works	7	100	63	-	-
27	Sub-Total	6,626	5,818	5,787	4,208	1,588
28	LESS - Subsidies in lieu of income taxes	2,277	2,921	2,941	4,449	3,000
29	Net Gain (+) or Loss (-)	+ 4,349	+ 2,897	+ 2,846	- 241	- 1,412





MANITOBA

Table 21

PLAN 1

GAINS AND LOSSES AND BUDGET POSITION

Thousands of Dollars

<u>Item No.</u>		<u>1936 (Actual)</u>	<u>1937 (Actual)</u>	<u>1938 (Actual)</u>	<u>1939 (Actual)</u>	<u>1940 (Forecast)</u>
<u>PROVINCIAL GOVERNMENT</u>						
GAINS						
1	Net Debt Service	3,896	3,701	3,605	3,702	3,779
2	Sinking Fund Appropriation	379	378	378	378	378
3	Direct Relief (employables)	2,895	2,490	2,231	2,076	1,416
4	Relief Works	874	320	1,000	1,169	323
5	Cost of Tax Collections	151	151	139	157	156
6	National Adjustment Grant	2,100	2,100	2,100	2,100	2,100
7		10,295	9,140	9,453	9,582	8,152
LOSSES						
8	Income Tax on Persons	2,737	2,789	1,919	2,065	2,060
9	Corporation Taxes	1,827	1,854	2,119	2,306	2,556
10	Succession Duties	464	404	597	875	599
11	Present Subsidies	1,703	2,453	2,458	2,463	2,463
12		6,731	7,500	7,093	7,709	7,678
13	Less Mining Tax Rebate	270	475	410	450	540
14		6,461	7,025	6,683	7,259	7,138
15	NET GAIN	3,834	2,115	2,770	2,323	1,014
Consisting of -						
16	Relief Works - Gain	874	320	1,000	1,169	323
17	Other Sources - Gain	2,960	1,795	1,770	1,154	691
18		3,834	2,115	2,770	2,323	1,014
BUDGET POSITION						
19	Remaining Provincial Revenues	7,518	8,222	8,674	9,191	8,963
20	National Adjustment Grant	2,100	2,100	2,100	2,100	2,100
21		9,618	10,322	10,774	11,291	11,063
22	Remaining Provincial Expenditures	8,564	8,714	9,578	10,059	10,158
23	Surplus	1,054	1,608	1,196	1,232	905
<u>LOCAL GOVERNMENTS</u>						
GAINS						
24	Direct Relief (employables)	1,755	1,392	1,551	981	784
25	Relief Works	494	407	90	300	60
26	Gain	2,249	1,799	1,641	1,281	844



## SASKATCHEWAN

Table 22

## PLAN 1

## GAINS AND LOSSES AND BUDGET POSITION

Thousands of Dollars

Item No.		1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Actual)	1940 (Forecast)
<u>PROVINCIAL GOVERNMENT</u>						
GAINS						
1	Net Debt Service	5,758	6,083	6,301	6,745	6,587
2	Sinking Fund Appropriation	358	28	18	648	18
3	Direct Relief (employables)	3,516	6,993	9,710	3,478	3,283
4	Relief Works	719	792	1,637	1,561	1
5	Cost of Tax Collections	55	54	60	67	87
6	National Adjustment Grant	2,300	2,300	2,300	2,300	2,300
7	Emergency Grant	1,500	4,000	4,000	2,000	2,000
8		14,206	20,250	24,026	16,799	14,234
LOSSES						
9	Income Tax on Persons	299	353	360	375	441
10	Corporation Taxes	1,228	1,219	1,285	1,493	1,488
11	Succession Duties	311	241	376	373	313
12	Present Subsidies	2,120	5,620	5,626	3,632	3,632
13		3,958	7,433	7,627	5,873	5,874
14	Less Mining Tax Rebate	205	395	250	310	380
15		3,753	7,038	7,377	5,563	5,494
16	NET GAIN	10,453	13,212	16,649	11,236	8,740
Consisting of -						
17	Relief Works - Gain	719	792	1,637	1,561	- 1
18	Other Sources - Gain	9,734	12,420	15,012	9,675	8,741
19		10,453	13,212	16,649	11,236	8,740
BUDGET POSITION						
20	Remaining Provincial Revenues	10,111	9,864	11,215	14,919	14,979
21	National Adjustment and Emergency Grants	3,800	6,300	6,300	4,300	4,300
22		13,911	16,164	17,515	19,219	19,279
23	Remaining Provincial Expenditures	11,282	13,542	16,496	15,386	15,349
24	Surplus	2,629	2,622	1,019	3,833	3,930
<u>LOCAL GOVERNMENTS</u>						
GAINS						
25	Direct Relief (employables)	326	324	314	269	255
26	Relief Works	-	-	16	337	150
27	Gain	326	324	330	606	405



## ALBERTA

Table 23

## PLAN 1

## GAINS AND LOSSES AND BUDGET POSITION

Thousands of Dollars

Item No.		1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Actual)	1940 (Estimates)
<u>PROVINCIAL GOVERNMENT</u>						
GAINS						
1	Net Debt Service	6,491	6,959	6,804	6,241	6,593
2	Sinking Fund Appropriation	3	-	-	-	-
3	Direct Relief (employables)	2,445	1,753	1,013	1,456	948
4	Relief Works	684	695	51	624	-
5	Cost of Tax Collections	73	124	115	121	104
6	National Adjustment Grant	2,200	2,200	2,200	2,200	2,200
7		11,896	11,731	10,183	10,642	9,845
LOSSES						
8	Income Tax on Persons	538	665	850	975	700
9	Corporation Taxes	1,554	2,132	2,622	2,685	2,433
10	Succession Duties	343	1,326	372	375	350
11	Present Subsidies	1,776	1,776	1,782	1,787	1,788
12		4,211	5,899	5,626	5,822	5,271
13	Less Mining Tax Rebate	295	405	570	600	660
14		3,916	5,494	5,056	5,222	4,611
15	NET GAIN	7,980	6,237	5,127	5,420	5,234
Consisting of -						
16	Relief Works - Gain	684	695	51	624	-
17	Other Sources - Gain	7,296	5,542	5,076	4,796	5,234
18		7,980	6,237	5,127	5,420	5,234
BUDGET POSITION						
19	Remaining Provincial Revenues	12,549	12,705	14,044	14,715	14,039
20	National Adjustment Grant	2,200	2,200	2,200	2,200	2,200
21		14,749	14,905	16,244	16,915	16,239
22	Remaining Provincial Expenditures	9,824	10,302	11,141	12,158	12,501
23	Surplus	4,925	4,603	5,103	4,757	3,738
<u>LOCAL GOVERNMENTS</u>						
GAINS						
24	Direct Relief (employables)	1,393	1,274	1,062	811	494
25	Relief Works	-	97	20	100	40
26	Gain	1,393	1,371	1,082	911	534





## BRITISH COLUMBIA

Table 24

## PLAN 1

## GAINS AND LOSSES AND BUDGET POSITION

Thousands of Dollars

Item No.		1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Actual)	1940 (Forecast)
<u>PROVINCIAL GOVERNMENT</u>						
GAINS -						
1	Net Debt Service	6,665	6,540	6,599	6,790	7,130
2	Sinking Fund Appropriation	658	853	3,726	908	783
3	Direct Relief (Employables)	3,322	3,329	3,324	2,700	1,266
4	Relief Works	1,250	904	355	658	175
5	Cost of Tax Collections	182	208	244	221	276
6	National Adjustment Grant	-	-	-	-	-
7		12,077	11,834	14,248	11,277	9,630
LOSSES -						
8	Income Tax on Persons	1,959	2,002	2,199	2,206	2,375
9	Corporation Taxes	6,145	6,948	9,176	7,478	10,251
10	Succession Duties	972	1,428	804	1,390	1,160
11	Present Subsidies	1,625	1,625	1,625	1,625	1,625
12		10,701	12,003	13,804	12,699	15,411
13	Less Mining Tax Rebate	1,750	2,310	1,760	2,020	2,170
14		8,951	9,693	12,044	10,679	13,241
15	NET GAIN(+) OR LOSS (-)	+ 3,126	+ 2,141	+ 2,204	+ 598	- 3,611
Consisting of -						
16	Relief Works - Gain	1,250	904	355	658	175
17	Other Sources - Gain (+) or Loss (-)	1,876	1,237	1,849	- 60	- 3,786
18		3,126	2,141	2,204	598	- 3,611
BUDGET POSITION						
19	Remaining Provincial Revenues	18,197	20,423	19,668	21,254	21,294
20	National adjustment Grant	-	-	-	-	-
21		18,197	20,423	19,668	21,254	21,294
22	Remaining Provincial Expenditures	17,062	19,021	20,063	21,123	21,612
23	Surplus or Deficit	1,135 (Surplus)	1,402 (Surplus)	395 (Deficit)	131 (Surplus)	318 (Deficit)
<u>LOCAL GOVERNMENTS</u>						
GAINS -						
24	Direct Relief (Employables)	453	485	519	406	160
25	Relief Works	98	11	-	400	-
26	Gain	551	496	519	806	160



ALL GOVERNMENTS  
COMPOSITION OF TOTAL DEBT  
NOVEMBER 30, 1940  
Thousands of Dollars

Table 25

Item No.		TOTAL	Funded Debt less Sinking Funds	D I S T R I B U T I O N			
				Treasury Bills	Floating Debt	Guaranteed Bank Loans	Other Contingent Liabilities
1	ALL GOVERNMENTS	8,922,744	7,948,979	349,090	557,411	64,758	2,506
	LESS INTER-GOVERNMENTAL DEBTS -						
2	Dominion-Provincial	240,637	46,591	157,296	2,969	33,761	-
3	Provincial-Municipal	46,398	6,322	-	12,047	25,012	5,017
4	DOMINION AND CANADIAN NATIONAL RAILWAYS	5,878,567	5,199,931	230,325	363,245	85,066	-
5	PROVINCES	2,189,769	1,755,418	276,061	112,302	36,465	7,523
6	MUNICIPALITIES	1,143,443	1,046,543	-	96,900	-	-
	PROVINCES AND MUNICIPALITIES -						
	PRINCE EDWARD ISLAND						
7	Provincial	9,657	6,716	-	2,720	214	7
8	Municipal	2,670	2,370	-	300	-	-
9	Sub-total	12,327	9,086	-	3,020	214	7
	NOVA SCOTIA						
10	Provincial	101,019	95,652	-	3,419	1,230	718
11	Municipal	23,965	22,465	-	1,500	-	-
12	Sub-total	124,984	118,117	-	4,919	1,230	718
	NEW BRUNSWICK						
13	Provincial	99,446	92,471	3,951	1,634	926	464
14	Municipal	20,350	17,850	-	2,500	-	-
15	Sub-total	119,796	110,321	3,951	4,134	926	464
	QUEBEC						
16	Provincial	415,634	383,934	12,200	18,003	1,300	197
17	Municipal	451,433	414,933	-	36,500	-	-
18	Sub-total	867,067	798,867	12,200	54,503	1,300	197
	ONTARIO						
19	Provincial	872,094	754,448	64,000	48,251	5,395	-
20	Municipal	360,400	340,400	-	20,000	-	-
21	Sub-total	1,232,494	1,094,848	64,000	68,251	5,395	-
	MANITOBA						
22	Provincial	119,020	79,823	36,978	2,117	102	-
23	Municipal	72,800	69,800	-	3,000	-	-
24	Sub-total	191,820	149,623	36,978	5,117	102	-
	SASKATCHEWAN						
25	Provincial	234,090	107,087	89,419	8,366	25,945	3,273
26	Municipal	64,600	38,600	-	26,000	-	-
27	Sub-total	298,690	145,687	89,419	34,366	25,945	3,273
	ALBERTA						
28	Provincial (1)	161,176	119,103	28,153	9,713	3,336	871
29	Municipal	46,400	44,200	-	2,200	-	-
30	Sub-total	207,576	163,303	28,153	11,913	3,336	871
	BRITISH COLUMBIA						
31	Provincial	177,633	116,184	41,360	18,079	17	1,993
32	Municipal	100,825	95,925	-	4,900	-	-
33	Sub-total	278,458	212,109	41,360	22,979	17	1,993

(1) Excludes defaulted interest, estimated at \$13,300,000.

Table 26

## DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

## OUTSTANDING DEBT

(as adjusted for comparative purposes)

As at November 30, 1940

Thousands of Dollars

Item No.		Combined	Eliminations	Dominion and C.N.R.	All Provinces
<u>FUNDED DEBT, and Treasury Bills -</u>					
1	Direct Bonds, debentures and stock	5,645,306		3,913,335	1,731,971
2	Less Sinking Funds	- 154,563		- 4,884	- 149,679
3	Guaranteed bonds, debentures and stock	1,293,518		1,128,011	167,507
4	Less Sinking Funds	- 11,569		- 589	- 10,980
5	Other Issues	182,657		166,058	16,599
6	Less Sinking Funds	-		-	-
7	Sub-total	6,902,436	- 52,913	5,199,931	1,755,418
Treasury Bills, held by -					
8	Dominion of Canada	157,297		-	157,297
9	Banks and other investors	191,793	- 157,296	230,325	118,764
10	Sub-total	7,251,526	- 210,209	5,430,256	2,031,479
<u>FLOATING DEBT -</u>					
11	Temporary Loans	5,964		-	5,964
12	Savings Deposits	62,517		21,524	40,993
13	Superannuations and Insurance Funds	119,113		102,724	16,389
14	Government Annuities Reserve	143,275		143,275	-
15	Other Deposits	57,222		43,351	13,876
16	Accounts Payable, Capital Account	767		-	767
17	Other Capital Liabilities	438		-	438
18	Current Liabilities	86,246		52,371	33,875
19	Sub-total	460,511	- 15,036	363,245	112,302
<u>CONTINGENT LIABILITIES -</u>					
20	Guaranteed Bank Loans	64,758	- 58,773	85,066	38,465
21	Other Contingent Liabilities	2,566	- 5,017	-	7,523
22	Sub-total	67,264	- 63,790	85,066	45,988
23	<u>TOTAL OUTSTANDING DEBT -</u>	7,779,301	- 289,035	5,878,567	2,189,769
24	Not included in the above - School Lands and Common School Funds Reserves				

(1) Estimated

(2) Excludes defaulted interest, estimated at \$13,300,000

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

Table 26

OUTSTANDING DEBT

(as adjusted for comparative purposes)

As at November 30, 1940

Thousands of Dollars

Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia
8,468	105,122	102,577	382,446	646,005	90,041	123,617	127,954	145,741
1,752	- 10,736	- 11,452	- 32,907	- 13,040	- 14,223	- 16,756	- 13,677	- 35,136
-	1,312	1,452	17,796	127,968	4,005	472	6,566	7,936
-	- 46	- 106	-	- 6,485	-	- 246	- 1,740	- 2,357
-	-	-	16,599	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,716	95,652	92,471	383,934	754,448	79,823	107,087	119,103	116,164
-	-	-	-	-	25,217	70,641	26,494	34,745
-	-	3,951	12,200	64,000	11,761	18,578	1,659	6,615
6,716	95,652	96,422	396,134	818,448	116,801	196,506	147,256	157,544
2,057	1,500	245	-	-	433	1,729	-	-
-	-	-	-	34,941	-	1,000	5,052	-
-	-	-	-	2,542	-	-	2,991	10,856
-	-	-	-	-	-	-	-	-
636	-	96	9,950	2,027	95	-	-	1,072
-	200	(1) 30	-	77	-	310	-	150
27	157	-	-	-	6	-	197	51
-	1,562	1,263	8,053	8,664	1,583	5,327	(1) 1,473	5,950
2,720	3,419	1,634	18,003	48,251	2,117	8,366	9,713	18,079
214	1,230	926	1,300	5,395	102	25,945	3,336	17
7	718	464	197	-	-	3,273	871	1,993
221	1,948	1,390	1,497	5,395	102	29,218	4,207	2,010
9,657	101,019	99,446	415,634	872,094	119,020	234,090	(2) 161,176	177,633
-	-	-	1,220	1,460	6,004	18,451	(1) 10,171	-





DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES  
DIRECT, GUARANTEED AND UNGUARANTEED BONDS, AS AT NOVEMBER 30th, 1940

Table 27

SUMMARY BY MATURITIES AND COUPON RATES

Thousands of Dollars

COUPON RATES %	Amount Out- standing	M A T U R I T I E S				Other Maturities	Perpetuals
		1940-45	1946-50	1951-60	1961-80		
0	16,023	-	4,290	-	-	(2) 11,733	-
1	295,000	295,000	-	-	-	-	-
1½	20,000	20,000	-	-	-	-	-
1½	100,300	100,300	-	-	-	-	-
2	604,023	583,465	44	82	-	(3) 20,432	-
Cumulative Total	1,055,346	998,765	4,334	82	-	32,165	-
2½	76,845	61,845	15,000	-	-	-	-
2½	232,246	219,398	12,348	-	-	-	-
2½	55,800	46,470	4,500	1,600	-	(4) 3,230	-
3	1,127,815	105,062	(1)162,461	673,500	131,792	-	55,000
Cumulative total	2,528,052	1,432,040	198,643	675,182	131,792	35,395	55,000
3½	677,379	14,070	227,694	284,245	151,370	-	-
3½	288,010	20,311	184,140	48,896	34,658	(4) 5	-
3½	35,510	10	4,000	31,500	-	-	-
4	871,086	147,332	79,103	359,062	38,091	(5) 2,156	245,342
Cumulative Total	4,400,037	1,613,763	693,580	1,398,885	355,911	37,556	300,342
4½	18,250	-	-	10,750	7,500	-	-
4½	1,375,787	167,366	133,334	1,010,636	62,051	(6) 2,400	-
4½	100,200	26,200	1,340	60,535	12,125	-	-
5	998,552	370,716	62,989	332,141	192,412	(7) 6,259	34,035
Cumulative Total	6,892,826	2,178,045	891,243	2,812,947	629,999	46,215	334,377
5½	103	-	100	3	-	-	-
5½	103,821	23,584	56,895	21,832	510	(6) 1,000	-
6	100,454	57,843	22,793	14,870	906	(8) 3,971	71
6½	23,977	68	23,905	4	-	-	-
Cumulative Total	7,121,181	2,259,540	994,936	2,849,656	631,415	51,186	334,448
Various	72	21	1	1	-	(3) 49	-
TOTAL	7,121,253	2,259,561	994,937	2,849,657	631,415	51,235	334,448

(1) Includes 22,640 W. S. Certs.

(2) Includes 4,655 N. I. B., 7,078 matured and not presented.

(3) By Drawings

(4) Demand

(5) Includes 156 optional, 2,000 past due

(6) Past due

(7) Includes 6,250 past due, 9 demand

(8) Includes 3,955 past due, 16 demand.



DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

Table 28

DIRECT, GUARANTEED AND UNGUARANTEED BONDS

as at November 30, 1940

SUMMARY BY MATURITIES AND CURRENCIES OF PAYMENT

Thousands of Dollars

P A Y A B L E    I N	Amount Out- standing	M A T U R I T I E S						Perpetuals
		1940-45	1946-50	1951-60	1961-80	Various		
CANADA	4,685,480	1,903,981	(1)804,664	1,814,632	87,296	(2)19,907		55,000
NEW YORK	512,273	140,472	28,387	200,000	143,400	(3) 14		-
CANADA OR NEW YORK	496,806	98,494	71,700	287,449	33,547	(4) 5,616		-
CANADA, NEW YORK OR LONDON	713,888	48,060	29,356	373,554	262,918	-		-
CANADA OR LONDON	84,561	42,076	22,190	14,856	3,439	(5) 2,000		-
LONDON	612,545	26,478	27,676	154,430	100,815	(6)23,698		279,448
LONDON OR PARIS	4,736	-	-	4,736	-	-		-
LONDON OR NEW YORK	10,964	-	10,964	-	-	-		-
<b>TOTAL</b>	<b>7,121,253</b>	<b>2,259,561</b>	<b>994,937</b>	<b>2,849,657</b>	<b>631,415</b>	<b>51,235</b>		<b>334,448</b>

(1) Includes 22,640 W. S. Certs.

(2) Includes 3,381 matured and not presented, 8,455 past due, 3,260 demand, 156 optional and 4,655 N. I. B.

(3) Matured and not presented.

(4) Includes 466 matured and not presented, 5,150 past due.

(5) Past due.

(6) Includes 3,217 matured and not presented, 20,481 by drawings.

Table 29

## DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

CROSS BONDED DEBT, DIRECT, GUARANTEED AND UNGUARANTEED  
AS AT NOVEMBER 30, 1940

## ANALYSIS BY MATURITIES AND COUPON RATES

Thousands of Dollars

Year of Maturity	Cumulative Total	Total for Year	0%	1%	1½%	1¾%	2%	2½%	2¾%	2½%	3%	3½%
Matured, not presented	7,078	7,078	7,078	-	-	-	-	-	-	-	-	-
Past Due	22,683	15,605	-	-	-	-	-	-	-	-	-	-
Demand	25,943	3,260	-	-	-	-	-	-	3,230	-	-	-
By Drawings	46,424	20,461	-	-	-	-	20,432	-	-	-	-	-
Optional	46,580	156	-	-	-	-	-	-	-	-	-	-
W.S. Certs.	69,220	22,640	-	-	-	-	-	-	-	-	22,640	-
N.I.B.	73,875	4,655	4,655	-	-	-	-	-	-	-	-	-
1940	82,354	8,479	-	-	-	-	4	150	2,800	-	-	-
1941	886,290	803,936	-	295,000	20,000	1,200	225,460	2,070	19,158	500	11,939	-
1942	1,287,516	401,226	-	-	-	95,700	99,980	13,100	17,700	500	42,411	3,250
1943	1,648,227	360,711	-	-	-	1,200	57,460	1,025	28,080	39,470	1,235	-
1944	2,006,687	358,460	-	-	-	1,200	93,085	45,500	68,080	500	45,249	4,000
1945	2,333,436	326,749	-	-	-	-	107,496	-	84,080	5,500	4,228	6,820
1946	2,482,044	148,608	-	-	-	-	11	15,000	3,080	2,500	3,753	-
1947	2,596,332	114,288	-	-	-	-	8	-	7,968	500	25,148	8,614
1948	2,756,789	160,457	4,290	-	-	-	8	-	650	500	22,000	60,080
1949	3,063,196	306,407	-	-	-	-	8	-	650	500	19,299	99,000
1950	3,305,733	242,537	-	-	-	-	9	-	-	500	69,621	60,000
1951	3,577,139	271,406	-	-	-	-	9	-	-	500	37,090	122,000
1952	4,219,886	642,747	-	-	-	-	9	-	-	500	352,057	65,000
1953	4,303,904	84,018	-	-	-	-	9	-	-	600	35,860	19,000
1954	4,422,964	119,060	-	-	-	-	9	-	-	-	11,495	10,000
1955	4,750,526	327,562	-	-	-	-	9	-	-	-	103,371	63,666
1956	4,905,944	155,418	-	-	-	-	9	-	-	-	3,428	4,579
1957	5,054,607	148,663	-	-	-	-	9	-	-	-	3,500	-
1958	5,547,885	493,278	-	-	-	-	9	-	-	-	89,715	-
1959	5,967,217	419,332	-	-	-	-	10	-	-	-	36,514	-
1960	6,155,390	188,173	-	-	-	-	-	-	-	-	470	-
1961	6,265,228	109,638	-	-	-	-	-	-	-	-	500	48,000
1962	6,320,506	55,278	-	-	-	-	-	-	-	-	35,492	-
1963	6,386,464	65,958	-	-	-	-	-	-	-	-	-	48,687
1964	6,406,474	20,010	-	-	-	-	-	-	-	-	-	-
1965	6,414,147	7,673	-	-	-	-	-	-	-	-	300	-
1966	6,474,297	60,150	-	-	-	-	-	-	-	-	-	54,703
1967	6,551,732	77,485	-	-	-	-	-	-	-	-	55,500	-
1968	6,598,096	45,214	-	-	-	-	-	-	-	-	40,000	-
1969	6,747,250	150,254	-	-	-	-	-	-	-	-	-	-
1970	6,781,602	34,352	-	-	-	-	-	-	-	-	-	-
1971	6,784,525	2,923	-	-	-	-	-	-	-	-	-	-
1974	6,785,275	750	-	-	-	-	-	-	-	-	-	-
1975	6,785,405	130	-	-	-	-	-	-	-	-	-	-
1980	6,786,805	1,400	-	-	-	-	-	-	-	-	-	-
Perpetuals	7,121,253	334,448	-	-	-	-	-	-	-	-	55,000	-
TOTAL	7,121,253		16,023	295,000	20,000	100,300	604,023	76,845	232,246	55,800	1,127,815	677,379

GROSS BONDED DEBT, DIRECT, GUARANTEED AND UNGUARANTEED  
AS AT NOVEMBER 30, 1940

## ANALYSIS BY MATURITIES AND COUPON RATES

Thousands of Dollars

3½%	3½%	4%	4½%	4½%	4½%	5%	5½%	5½%	6%	6½%	7%	Various
-	-	-	-	-	-	-	-	-	-	-	-	-
5	-	2,000	-	2,400	-	6,250	-	1,000	3,955	-	-	-
-	-	-	-	-	-	9	-	-	16	-	-	-
-	-	-	-	-	-	-	-	-	-	-	49	-
-	-	156	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	110	-	702	-	1,796	-	67	2,840	9	1	-
23	10	35,858	-	18,599	-	146,080	-	202	27,491	38	8	-
6,185	-	13,920	-	33,622	26,200	29,541	-	17,654	264	15	4	-
10,053	-	2,996	-	15,077	-	176,968	-	227	28,913	2	4	1
3,568	-	2,911	-	8,683	-	12,247	-	293	160	2	2	-
682	-	91,537	-	17,003	-	4,284	-	4,941	175	2	1	-
-	-	-	-	-	-	-	-	-	-	-	-	-
7,915	-	3,111	-	55,634	-	2,424	-	25,251	6,030	23,899	-	-
8,508	-	13,034	-	6,081	640	1,391	100	26,288	16,005	2	1	-
8,508	4,000	4,580	-	9,131	700	45,392	-	145	472	1	-	-
153,042	-	8,031	-	18,864	-	6,733	-	129	150	1	-	-
6,167	-	50,347	-	43,624	-	7,049	-	5,082	136	2	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
14,863	-	6,421	-	83,449	-	930	-	64	6,077	2	-	1
9	-	70,594	-	16,396	-	116,180	-	13,322	8,679	1	-	-
9	-	7,611	-	12,788	4,500	3,471	-	144	25	1	-	-
3,923	-	11,923	-	15,758	-	65,899	-	29	21	-	-	-
658	31,500	45,897	-	12,616	52,650	13,153	3	4,027	15	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
3,352	-	2,422	-	140,899	-	693	-	24	12	-	-	-
10	-	18,449	-	123,905	-	2,255	-	523	12	-	-	-
7,908	-	82,352	10,350	294,943	-	4,292	-	3,698	11	-	-	-
13,512	-	3,306	400	292,055	-	73,523	-	1	11	-	-	-
4,652	-	110,087	-	17,827	3,385	51,745	-	-	7	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
34,658	-	2,604	7,500	14,516	261	896	-	-	903	-	-	-
-	-	14,142	-	2,391	-	2,950	-	300	3	-	-	-
-	-	2,927	-	11,255	-	2,899	-	210	-	-	-	-
-	-	2,692	-	2,299	-	15,019	-	-	-	-	-	-
-	-	3,782	-	3,585	-	6	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	2,385	-	3,055	-	7	-	-	-	-	-	-
-	-	2,388	-	7,448	-	12,149	-	-	-	-	-	-
-	-	2,582	-	2,631	-	1	-	-	-	-	-	-
-	-	1,797	-	8,856	-	139,601	-	-	-	-	-	-
-	-	1,341	-	3,145	11,864	18,002	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	1,451	-	1,470	-	2	-	-	-	-	-	-
-	-	-	-	-	-	750	-	-	-	-	-	-
-	-	-	-	-	-	130	-	-	-	-	-	-
-	-	-	-	1,400	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	245,342	-	-	-	34,035	-	-	71	-	-	-
288,010	35,510	871,086	18,250	1,375,787	100,200	998,552	103	103,821	100,454	23,977	70	2



Table 30

## DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

GROSS BONDED DEBT, DIRECT, GUARANTEED AND UNGUARANTEED,  
AS AT NOVEMBER 30, 1940

## ANALYSIS BY ISSUING AUTHORITIES AND COUPON RATES

Thousands of Dollars

Coupon Rate %	DOMINION OF CANADA AND CANADIAN NATIONAL RAILWAYS				Sub-Total	PROVINCES — Direct and Guaranteed Issues		
	Dominion of Canada Direct and Guaranteed Issues (1)	Harbour Commissions, Unguaranteed	Canadian National Railways Unguaranteed Issues	Issues Guaranteed by Provinces		Prince Edward Island	Nova Scotia	New Brunswick
0	(3) 11,733	-	4,290	-	16,023	-	-	-
1	295,000	-	-	-	295,000	-	-	-
1½	20,000	-	-	-	20,000	-	-	-
1½	95,500	-	-	-	95,500	-	-	-
2	551,057	-	-	-	551,057	-	-	-
2½	60,500	-	-	-	60,500	200	150	-
2½	120,888	-	15,860	-	136,748	-	4,328	-
2½	-	-	6,600	-	6,600	-	-	2,000
3	931,047	-	-	-	931,047	2,300	17,865	10,731
3½	543,536	-	-	-	543,536	80	4,579	12,600
3½	183,779	-	4,447	-	188,226	1,220	28,219	12,069
3½	-	-	10	-	10	-	-	4,000
4	541,739	400	118,342	23,794	684,275	1,950	-	15,033
4½	-	-	-	-	-	-	-	-
4½	927,030	-	7,650	19,048	953,728	1,170	30,439	12,940
4½	50,700	-	-	-	50,700	-	-	6,675
5	639,793	-	8,181	-	647,974	398	20,247	16,800
5½	3	-	-	-	3	-	-	100
5½	-	158	-	-	158	150	-	10,880
6	302	-	71	-	373	1,000	608	201
6½	23,897	-	-	-	23,897	-	-	-
7	-	-	49	-	49	-	-	-
Various	-	-	-	-	-	-	-	-
TOTAL	4,996,504	558	165,500	42,842	5,205,404	8,468	106,435	104,029

(1) Includes 1,083,169 Canadian National Railway and Harbour Commission issues guaranteed by the Dominion.

(2) Includes 16,599 hospital and charitable institution bonds.

(3) Includes 7,078 bonds matured and not presented.

## DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

Table 30

GROSS BONDED DEBT, DIRECT, GUARANTEED AND UNGUARANTEED,  
AS AT NOVEMBER 30, 1940

## ANALYSIS BY ISSUING AUTHORITIES AND COUPON RATES

Thousands of Dollars

PROVINCES -- Direct and Guaranteed Issues							Total	Cumulative Total
Quebec (2)	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub-Total		
-	-	-	-	-	-	-	16,023	16,023
-	-	-	-	-	-	-	295,000	311,023
-	-	-	-	-	-	-	20,000	331,023
-	4,800	-	-	-	-	4,800	100,300	431,323
25,000	27,785	181	-	-	-	52,966	604,023	1,035,346
15,995	-	-	-	-	-	16,345	76,845	1,112,191
32,170	59,000	-	-	-	-	95,498	232,246	1,344,437
47,200	-	-	-	-	-	49,200	55,800	1,400,237
60,708	89,744	1,500	-	-	13,922	196,768	1,127,815	2,528,052
57,970	54,614	-	-	-	4,000	133,843	677,379	3,205,431
21,178	29,020	1,370	-	-	6,708	99,784	288,010	3,493,441
31,500	-	-	-	-	-	35,500	35,510	3,528,951
29,511	68,254	20,524	31,870	7,904	11,765	136,811	871,086	4,400,037
18,250	-	-	-	-	-	18,250	18,250	4,418,287
44,717	143,464	30,620	44,316	51,711	62,682	422,059	1,375,787	5,794,074
-	42,564	261	-	-	-	49,500	100,200	5,894,274
32,644	153,273	15,645	29,497	45,763	36,311	350,578	998,552	6,892,826
-	-	-	-	-	-	100	103	6,892,929
-	58,665	10,675	10,398	8,606	4,289	103,663	103,821	6,996,750
-	42,459	13,270	8,008	20,535	14,000	100,081	100,454	7,097,204
-	80	-	-	-	-	80	23,977	7,121,181
-	21	-	-	-	-	21	70	7,121,251
-	2	-	-	-	-	2	2	7,121,253
416,841	773,745	94,046	124,089	134,519	153,677	1,915,849	7,121,253	



DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

Table 31

GROSS BONDED DEBT, DIRECT, GUARANTEED

AND UNGUARANTEED, AS AT NOVEMBER 30, 1940

ANALYSIS BY MATURITIES AND CURRENCIES OF PAYMENT

Thousands of Dollars

Year of Maturity	Total Cumulative	Total for Year	P A Y A B L E I N							
			Canada	New York	Canada or New York	Canada, New York or London	Canada or London	London	London or Paris	London or New York
Matured and not presented	7,078	7,078	3,381	14	466	-	-	3,217	-	-
Past Due	22,683	15,605	8,455	-	5,150	-	2,000	-	-	-
Demand	25,943	3,260	3,260	-	-	-	-	-	-	-
By Drawings	46,424	20,481	-	-	-	-	-	20,481	-	-
Optional	46,580	156	156	-	-	-	-	-	-	-
W.S. Certs.	69,220	22,640	22,640	-	-	-	-	-	-	-
N. I. B.	73,875	4,655	4,655	-	-	-	-	-	-	-
1940	82,354	8,479	7,246	407	108	700	18	-	-	-
1941	886,290	803,936	749,538	23,862	8,224	4,665	250	17,197	-	-
1942	1,287,516	401,226	321,947	3,857	34,697	6,245	30,186	4,294	-	-
1943	1,648,227	360,711	312,028	2,657	31,550	5,664	4,500	4,312	-	-
1944	2,006,687	358,460	277,539	32,639	17,273	23,887	7,122	-	-	-
1945	2,333,436	326,749	235,683	77,050	6,642	6,699	-	675	-	-
1946	2,482,044	148,608	103,104	23,897	10,799	8,484	-	2,324	-	-
1947	2,596,332	114,288	86,258	-	12,586	4,636	4,379	6,429	-	-
1948	2,756,789	160,457	136,248	4,290	15,186	4,733	-	-	-	-
1949	3,063,196	306,407	283,681	-	11,712	5,418	2,370	2,511	-	-
1950	3,305,733	242,537	172,733	200	21,417	6,133	15,441	16,412	-	10,964
1951	3,577,139	271,406	175,739	-	32,938	59,041	3,688	-	-	-
1952	4,219,886	642,747	505,067	100,000	32,532	5,148	-	-	-	-
1953	4,303,904	84,018	49,359	-	18,677	5,293	1,329	9,360	-	-
1954	4,422,964	119,060	86,110	-	14,267	5,418	1,942	11,323	-	-
1955	4,750,526	327,562	153,468	-	12,045	108,647	-	48,666	(1)4,736	-
1956	4,905,944	155,418	56,274	-	24,149	74,995	-	-	-	-
1957	5,054,607	148,663	44,333	-	87,307	15,492	-	1,531	-	-
1958	5,547,885	493,278	386,769	-	12,545	13,067	7,897	73,000	-	-
1959	5,967,217	419,532	341,141	-	22,689	48,102	-	7,400	-	-
1960	6,155,390	188,173	16,372	100,000	30,300	38,551	-	3,150	-	-
1961	6,265,228	109,838	3,059	48,000	20,395	4,154	-	34,230	-	-
1962	6,320,506	55,278	1,750	-	284	47,739	465	5,040	-	-
1963	6,386,464	65,958	9,492	-	484	4,341	2,974	48,667	-	-
1964	6,406,474	20,010	60	-	285	19,665	-	-	-	-
1965	6,414,147	7,673	1,725	-	297	4,915	-	736	-	-
1966	6,474,297	60,150	54,729	-	855	4,566	-	-	-	-
1967	6,551,782	77,485	1,891	55,000	4,196	4,256	-	12,142	-	-
1968	6,596,996	45,214	322	40,000	334	4,558	-	-	-	-
1969	6,747,250	150,254	473	-	6,417	143,364	-	-	-	-
1970	6,781,602	34,352	11,889	-	-	22,463	-	-	-	-
1971	6,794,525	2,923	26	-	-	2,897	-	-	-	-
1974	6,789,275	750	750	-	-	-	-	-	-	-
1975	6,786,406	130	130	-	-	-	-	-	-	-
1980	6,786,806	1,400	1,000	400	-	-	-	-	-	-
Perpetuals	7,121,253	334,448	55,000	-	-	-	-	279,448	-	-
TOTAL		7,121,253	4,685,480	512,273	496,806	713,888	84,561	612,545	4,736	10,964

(1) Payable in francs at pre-Great War rate. May be considered as payable in London only.



DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

Table 32

GROSS BONDED DEBT, DIRECT, GUARANTEED  
AND UNGUARANTEED, AS AT NOVEMBER 30, 1940

ANALYSIS BY ISSUING AUTHORITIES AND CURRENCIES OF PAYMENT

Thousands of Dollars

Total	P A Y A B L E    I N							
	Canada	New York	Canada or New York	Canada, New York or London	Canada or London	London	London or Paris	London or New York
DOMINION OF CANADA AND CANADIAN NATIONAL RAILWAYS -								
DOMINION -								
Direct and Guaranteed Issues (1)	4,996,504	3,587,643	492,911	66,166	380,052	7,915	461,817	-
Harbour Commissions, Unguaranteed	558	558	-	-	-	-	-	-
CANADIAN NATIONAL RAILWAYS -								
Unguaranteed Issues	165,500	24,130	18,967	-	43,702	4,447	63,290	-
Issues guaranteed by Provinces	42,842	-	-	-	4,755	14,038	24,049	10,964
PROVINCES, direct and guaranteed issues -								
Prince Edward Island	8,468	8,468	-	-	-	-	-	-
Nova Scotia	106,435	60,180	-	40,574	-	-	5,681	-
New Brunswick	104,029	55,675	-	40,486	-	3,844	4,024	-
Quebec (2)	416,841	321,578	-	68,000	16,800	-	5,727 (3)	4,736
Ontario	773,745	468,809	-	63,860	235,248	-	5,828	-
Manitoba	94,046	31,013	395	39,846	3,495	19,297	-	-
Saskatchewan	124,089	60,187	-	48,321	4,721	10,860	-	-
Alberta	134,519	29,786	-	65,594	19,915	4,000	15,224	-
British Columbia	153,677	37,453	-	63,959	5,200	20,160	26,905	-
<b>TOTAL</b>	<b>7,121,253</b>	<b>4,685,480</b>	<b>512,273</b>	<b>496,806</b>	<b>713,888</b>	<b>84,561</b>	<b>612,545</b>	<b>4,736</b>

(1) Includes 1,083,169 Canadian National Railway and Harbour Commission issues guaranteed by the Dominion and 7,078 bonds matured and not presented.

(2) Includes 16,599 hospital and Charitable Institution bonds.

(3) Payable in francs at pre-Great War rate. May be considered as payable in London only.





## DEBT CHARGES

## GROSS AND NET, EXCLUDING SINKING FUNDS

Thousands of Dollars

Item No.	For the fiscal years ended nearest to December 31				
	1936	1937	1938	1939	1940
DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES -					
1 Interest Paid, gross	277,374	272,339	275,015	280,524	293,641
2 Interest Received	51,056	52,598	48,960	59,017	78,528
3 Interest Paid, net	226,318	219,641	226,055	221,507	215,113
ELIMINATION OF INTER-GOVERNMENTAL INTEREST -					
4 From Interest Paid	6,122	5,321	5,540	6,061	6,088
5 From Interest Received	4,545	3,893	4,092	4,584	4,656
DOMINION AND CANADIAN NATIONAL RAILWAYS -					
6 Interest Paid, gross	193,972	188,828	188,159	189,037	197,378
7 Interest Received	19,324	21,785	17,843	27,054	46,478
8 Interest Paid, net (1)	174,648	167,043	170,316	161,983	150,900
PROVINCES -					
9 Interest Paid, gross (2)	83,402	83,511	86,856	91,487	96,263
10 Interest Received	30,155	29,485	29,669	30,486	30,618
11 Interest Paid, net (2)	53,247	54,026	57,187	61,001	65,645
PRINCE EDWARD ISLAND -					
12 Interest Paid, gross	280	296	305	324	400
13 Interest Received	59	75	58	58	82
14 Interest Paid, net	221	221	247	266	318
NOVA SCOTIA -					
15 Interest Paid, gross	3,732	3,628	4,148	4,410	4,751
16 Interest Received	1,297	1,212	1,281	1,342	1,384
17 Interest Paid, net	2,435	2,416	2,867	3,068	3,367
NEW BRUNSWICK -					
18 Interest Paid, gross	3,460	3,624	4,371	4,463	4,785
19 Interest Received	816	840	960	912	1,000
20 Interest Paid, net	2,644	2,784	3,411	3,551	3,785
QUEBEC -					
21 Interest Paid, gross	7,911	8,890	10,614	13,206	15,334
22 Interest Received	2,171	2,307	2,562	2,761	3,348
23 Interest Paid, net	5,740	6,583	8,052	10,445	11,986
ONTARIO -					
25 Interest Paid, gross	35,448	33,230	33,988	35,316	37,037
26 Interest Received	16,051	14,691	14,687	15,123	14,937
27 Interest Paid, net	19,397	18,539	19,301	20,193	22,100
MANITOBA -					
28 Interest Paid, gross	6,179	6,060	6,047	6,115	6,186
29 Interest Received	2,283	2,359	2,442	2,413	2,407
30 Interest Paid, net	3,896	3,701	3,605	3,702	3,779
SASKATCHEWAN -					
31 Interest Paid, gross	9,997	10,222	9,946	10,534	10,304
32 Interest Received	3,239	4,139	3,645	3,789	3,717
33 Interest Paid, net	5,758	6,083	6,301	6,745	6,587
ALBERTA -					
34 Interest Paid, gross (2)	8,659	8,700	8,665	8,332	8,357
35 Interest Received	2,168	1,741	1,861	2,091	1,764
36 Interest Paid, net (2)	6,491	6,959	6,804	6,241	6,593
BRITISH COLUMBIA -					
37 Interest Paid, gross	8,736	8,661	8,772	8,787	9,109
38 Interest Received	2,071	2,121	2,173	1,997	1,979
39 Interest Paid, net	6,665	6,540	6,599	6,790	7,130

(1) Includes Canadian National Railway deficits: 1936 - 43,303: 1937 - 42,346: 1938 - 54,702: 1939 - 40,523.

(2) Includes interest unpaid estimated: 1936 - 2,695: 1937 - 3,400: 1938 - 3,300: 1939 - 3,100: 1940 - 3,000.

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS AND PROVINCES  
ISSUES OUTSTANDING, DEBT CHARGES AND AVERAGE NOMINAL INTEREST RATES

Table 33

(Concluded)

ON DIRECT AND GUARANTEED ISSUES AND TREASURY BILLS

As at November 30th, 1940

Thousands of Dollars

Item No.	ISSUING AUTHORITY	T O T A L		
		All Issues Outstanding	Debt Charges	Average Nominal Interest Rates
1	DOMINION OF CANADA <sup>(1)</sup>	4,143,335	129,928	3.14
2	CANADIAN NATIONAL RAILWAYS	1,270,348	49,960	3.93
3	HARBOUR COMMISSIONS	21,721	1,078	4.96
4	Sub-Total (Items 1 to 3)	5,435,404	180,966	3.33
PROVINCES				
5	Prince Edward Island	8,468	337	3.98
6	Nova Scotia	106,435	4,205	3.95
7	New Brunswick	107,980	4,434	4.11
8	Quebec	429,041	14,435	3.36
9	Ontario	837,745	33,322	3.98
10	Manitoba	131,024	5,663	4.32
11	Saskatchewan	213,508	8,575	4.02
12	Alberta	162,673	7,482	4.60
13	British Columbia	195,037	8,231	4.22
14	Sub-Total (Items 5 to 13)	2,191,911	86,684	3.96
15	GRAND TOTAL	7,627,315	267,650	3.51

- (1) Includes \$7,078,000 bonds matured and not presented.  
(2) Includes \$42,842,000 guaranteed by Provinces.  
(3) Includes \$1,808,000 interest on (2).  
(4) Includes \$16,599,000 bonds of hospitals and charitable institutions.  
(5) Includes \$830,000 interest on (4).

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS AND PROVINCES  
ISSUES OUTSTANDING, DEBT CHARGES AND AVERAGE NOMINAL INTEREST RATES

Table 33  
(Concluded)

ON DIRECT AND GUARANTEED ISSUES AND TREASURY BILLS

As at November 30th, 1940

Thousands of Dollars

ISSUES OUTSTANDING			DEBT CHARGES					
Direct Issues	Guaranteed Issues	Treasury Bills	Direct Issues		Guaranteed Issues		Treasury Bills	
			Amount	Average Nominal Interest Rates	Amount	Average Nominal Interest Rates	Amount	Average Nominal Interest Rates
3,913,335	-	230,000	128,442	3.28	-	-	1,486	0.65
165,500	(2) 1,104,848	-	6,227	3.76	(3) 43,733	3.96	-	-
558	21,163	-	25	4.46	1,053	4.97	-	-
4,079,393	1,126,011	230,000	134,694	3.30	44,786	3.98	1,486	0.65
8,468	-	-	337	3.98	-	-	-	-
105,123	1,312	-	4,162	3.96	43	3.28	-	-
102,577	1,452	3,951	4,254	4.15	61	4.20	119	3.00
382,446	(4) 34,395	12,200	12,796	3.35	(5) 1,395	4.06	244	2.00
645,777	127,968	64,000	27,537	4.26	4,703	3.67	1,082	1.69
90,041	4,005	36,978	4,261	4.73	212	5.30	1,190	3.22
123,617	472	89,419	5,772	4.67	25	5.30	2,778	3.11
127,954	6,566	28,153	6,247	4.88	389	5.92	846	3.00
145,741	7,936	41,360	6,602	4.52	363	4.60	1,266	3.06
1,731,744	184,106	276,061	71,968	4.16	7,191	3.91	7,525	2.73
5,811,137	1,310,117	506,061	206,662	3.56	51,977	3.97	9,011	1.78



## ALL GOVERNMENTS

Table 34

## REVENUE AND EXPENDITURE, CURRENT ACCOUNT

As Adjusted for Comparative Purposes

Thousands of Dollars

Item No.	REVENUE	For the fiscal years ended nearest to December 31		
		1938 (Actual)	1939 (Actual)	1940 (Forecast)
TAXES -				
1	Customs Import Duties	78,751	104,301	129,000
2	Excise Taxes	51,314	61,032	86,000
3	Manufacturers Taxes	39,572	28,582	56,000
4	Sales Taxes	128,785	144,851	194,153
Corporation Taxes -				
5	Income and Business Profits (1)	99,775	92,803	147,940
6	Other	26,953	27,935	34,723
7	Income Taxes on Persons (1)	72,239	71,874	87,423
8	National Defence Tax	-	-	26,000
9	War Exchange Tax	-	-	61,000
10	Succession Duties	32,508	27,519	24,548
11	Gasoline Taxes	41,288	52,986	53,082
12	Real Property Taxes	250,832	248,830	249,463
13	Amusement Taxes	2,399	2,405	2,511
14	Other Taxes	24,732	24,755	25,992
15	Sub-Total (Items 1 - 14)	849,128	887,873	1,157,835
LICENCES, PERMITS AND FEES -				
16	Motor Vehicles, automobile licences	25,822	27,919	27,332
17	Other Licences, Permits and Fees	21,051	21,095	20,767
18	Sub-Total (Items 16 and 17)	46,873	49,014	48,099
19	PUBLIC DOMAIN	25,277	21,756	23,421
20	LIQUOR CONTROL	29,990	33,434	32,174
21	SALE OF COMMODITIES AND SERVICES	12,327	15,234	15,952
22	OTHER CURRENT REVENUES	26,502	27,429	27,010
23	TOTAL CURRENT REVENUE	990,097	1,034,740	1,304,491
EXPENDITURE				
24	NET DEBT SERVICE, excluding debt retirement	279,220	274,673	267,587
25	NATIONAL DEFENCE	35,632	133,365	(3)852,500
26	PENSIONS AND AFTERCARE	55,632	56,990	55,500
PUBLIC WELFARE -				
27	Relief	99,790	110,200	59,845
28	Other	121,305	128,074	128,780
29	EDUCATION	112,221	115,340	116,696
30	HIGHWAYS AND TRANSPORTATION	82,056	77,258	80,150
31	PUBLIC DOMAIN	28,681	29,883	29,450
32	AGRICULTURE (2)	41,030	45,049	14,055
33	OTHER CURRENT EXPENDITURES	169,371	171,161	170,880
34	TOTAL CURRENT EXPENDITURE, excluding debt retirement	1,024,938	1,141,993	1,775,443
35	SURPLUS (+) OR DEFICIT (-), excluding debt retirement	- 34,841	- 107,253	- 470,952

- (1) Does not include any estimate for prepayments of 1941-42 income and excess profits taxes under the non-interest bearing optional plan.
- (2) Includes provision for loss on marketing of 1938 wheat crop of \$25,000,000 in 1938 and \$27,000,000 in 1939. Does not include any provision for possible losses in respect of 1939 and 1940 crops.
- (3) The forecast of war disbursements is highly tentative.

Table 35

ALL GOVERNMENTS  
REVENUE, CURRENT ACCOUNT  
1938 (1)  
Thousands of Dollars

Item No.		ALL GOVERNMENTS	ELIMINATIONS	DOMINION	PROVINCIAL	MUNICIPAL
TAXES						
1	Customs Import Duties	78,751	-	78,751	-	-
2	Excise Duties	51,314	-	51,314	-	-
3	Manufacturers Taxes	39,572	-	39,572	-	-
4	Sales Taxes	128,785	-	122,139	2,342	4,304
Corporation Taxes						
5	Income and Business Profits	99,775	-	85,186	14,589	-
6	Other	26,953	-	1,906	25,047	-
Income Taxes on Persons						
7	Succession Duties	72,239	-	56,840	12,276	3,123
8		32,508	-	-	32,508	-
9	Gasoline Taxes	41,268	-	-	41,268	-
10	Real Property Taxes	250,832	-	-	5,814	245,018
11	Amusement Taxes	2,399	-	-	2,399	-
12	Other Taxes	24,732	-	452	2,830	21,450
13	Sub-total (Items 1 to 12)	849,128	-	436,160	139,073	273,895
LICENSES, PERMITS AND FEES						
14	Motor Vehicles, automobile licenses	25,822	-	-	25,822	-
15	Other Licenses, Permits and Fees	21,051	-	2,691	8,151	10,209
16	Sub-total (Items 14 and 15)	46,873	-	2,691	33,973	10,209
17	PUBLIC DOMAIN	25,277	-	1,474	23,803	-
18	LIQUOR CONTROL	29,990	-	-	29,990	-
SALE OF COMMODITIES AND SERVICES						
19	Post Office	1,352	-33,936	35,288	-	-
20	Other Services	4,587	-	3,447	1,140	-
21	Public Utility Contributions	6,388	-	-	-	6,388
22	SUBSIDIES	-	-21,201	-	21,201	-
23	OTHER CURRENT REVENUES	26,502	-1,466	3,845	2,948	21,175
24	TOTAL REVENUE, Current Account	990,097	-56,603	482,905	252,128	311,667

(1) As at fiscal year ends nearest to December 31st.



ALL GOVERNMENTS  
REVENUE, CURRENT ACCOUNT

Table 35

1938 (1)

Thousands of Dollars

TOTAL	Distribution of Provincial and Municipal Revenue									Item No.
	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
-	-	-	-	-	-	-	-	-	-	1
-	-	-	-	-	-	-	-	-	-	2
6,646	-	-	-	4,304	-	-	2,342	-	-	3
										4
14,589	-	-	57	3,641	5,014	831	300	760	3,986	5
25,047	167	1,211	891	6,191	7,282	1,288	965	1,862	5,190	6
15,399	51	54	1,019	2,050	6,897	1,919	360	850	2,199	7
32,508	68	784	279	13,913	15,315	597	376	372	804	8
41,268	285	2,382	1,629	7,818	18,504	2,537	1,876	2,953	3,284	9
250,832	378	6,822	4,431	60,662	107,235	16,785	17,317	17,521	19,681	10
2,399	11	151	96	744	662	146	16	185	388	11
24,280	149	1,575	929	6,681	10,193	1,651	1,145	1,042	915	12
412,968	1,109	12,979	9,331	106,004	171,102	25,754	24,697	25,545	36,447	13
25,822	155	1,421	1,322	6,885	7,935	1,255	1,691	2,332	2,826	14
18,360	55	293	212	5,693	5,096	1,068	2,174	1,694	2,075	15
44,182	210	1,714	1,534	12,578	13,031	2,323	3,865	4,026	4,901	16
23,803	-	854	978	8,526	5,703	961	705	1,973	4,103	17
29,990	58	1,492	1,154	7,455	10,133	1,742	1,309	2,755	3,892	18
-	-	-	-	-	-	-	-	-	-	19
1,140	3	-	24	406	66	53	91	59	438	20
6,388	-	268	-	950	1,018	600	1,101	1,768	683	21
21,201	657	1,953	1,567	2,592	2,941	2,458	5,626	1,782	1,625	22
24,123	23	981	263	9,852	5,406	1,427	2,706	1,885	1,580	23
563,795	2,060	20,241	14,851	148,363	209,400	35,318	40,100	39,793	53,669	24

Table 35

(Concluded)

ALL GOVERNMENTS  
EXPENDITURE, CURRENT ACCOUNT  
1938 (1)  
Thousands of Dollars

Item No.		ALL GOVERN- MENTS	ELIMI- NATIONS	DOMIN- ION	PROVIN- CIAL	MUNI- CIPAL
1	NET DEBT SERVICE, excluding sinking fund	279,220	- 1,448	170,316	57,187	53,165
2	NATIONAL DEFENCE	35,632	-	35,632	-	-
3	PENSIONS AND AFTERCARE	55,632	-	55,632	-	-
	PUBLIC WELFARE -					
4	Relief	99,790	-	45,663	38,476	15,651
5	Other	121,305	-	35,583	50,123	35,599
6	EDUCATION	112,221	-	285	34,029	77,907
7	HIGHWAYS AND TRANSPORTATION	82,056	-	23,263	26,767	32,026
8	PUBLIC DOMAIN	28,681	-	10,034	18,647	-
9	AGRICULTURE	41,030	-	(2) 33,427	7,603	-
	GENERAL GOVERNMENT AND OTHER CURRENT EXPENDITURES-					
10	Administration of Justice	22,601	-	10,286	12,315	-
11	Legislation	5,168	-	2,937	2,231	-
12	General Government	61,252	-	43,149	18,103	-
13	Other Current Expenditures	80,350	-	3,831	5,897	70,622
14	Sub-Total (Items 10 to 13)	169,371	-	60,203	38,546	70,622
15	SUBSIDIES AND SPECIAL GRANTS TO PROVINCES	-	- 21,227	21,227	-	-
16	POST OFFICE	-	- 33,936	33,936	-	-
17	NET CURRENT EXPENDITURES, excluding debt retirement	1,024,938	- 56,611	525,201	271,378	284,970

(1) For the fiscal years ended nearest to December 31, 1938

(2) Includes \$25,000,000 provision for wheat marketing losses in respect of the 1938 crop.

ALL GOVERNMENTS  
EXPENDITURE, CURRENT ACCOUNT  
1938 (1)

Table 35  
(Concluded)

Thousands of Dollars

TOTAL	Distribution of Provincial and Municipal Expenditure									Item No.
	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
110,352	365	4,187	4,451	30,802	34,681	6,608	9,316	8,907	11,035	1
-	-	-	-	-	-	-	-	-	-	2
-	-	-	-	-	-	-	-	-	-	3
54,127	83	533	171	13,134	15,947	4,230	12,887	2,459	4,683	4
85,722	286	3,716	1,972	20,966	31,558	6,007	7,214	5,288	8,715	5
111,936	534	4,277	2,687	23,454	46,439	7,239	8,747	9,752	8,807	6
58,793	336	2,660	1,934	15,644	22,611	3,386	2,929	4,504	4,789	7
18,647	11	226	464	8,330	5,713	881	572	652	1,798	8
7,603	45	266	232	4,332	953	212	891	373	299	9
12,315	61	155	193	4,734	3,179	678	1,021	761	1,533	10
2,231	22	79	75	755	334	144	409	209	204	11
18,103	119	644	375	5,760	4,012	1,045	1,584	1,716	2,848	12
76,519	79	2,188	1,292	23,389	27,915	4,990	5,296	4,153	7,217	13
109,168	281	3,066	1,935	34,638	35,440	6,857	8,310	6,839	11,802	14
-	-	-	-	-	-	-	-	-	-	15
-	-	-	-	-	-	-	-	-	-	16
556,348	1,941	18,931	13,846	151,300	193,342	35,420	50,866	38,774	51,928	17

Table 36

ALL GOVERNMENTS  
REVENUE, CURRENT ACCOUNT  
1939 (1)  
Thousands of Dollars

Item No.		ALL GOVERNMENTS	ELIMINATIONS	DOMINION	PROVINCIAL	MUNICIPAL
TAXES						
1	Customs Import Duties	104,301	-	104,301	-	-
2	Excise Duties	61,032	-	61,032	-	-
3	Manufacturers Taxes	28,582	-	28,582	-	-
4	Sales Taxes	144,851	-	137,446	2,716	4,689
Corporation Taxes						
5	Income and Business Profits	92,803	-	77,920	14,883	-
6	Other	27,935	-	1,875	26,060	-
7	Income Taxes on Persons	71,874	-	56,529	12,188	3,157
8	Succession Duties	27,519	-	-	27,519	-
9	Gasoline Taxes	52,986	-	-	52,986	-
10	Real Property Taxes	248,830	-	-	6,471	242,359
11	Amusement Taxes	2,405	-	-	2,405	-
12	Other Taxes	24,755	-	446	2,591	21,718
13	Sub-total (Items 1 - 12)	887,873	-	468,131	147,819	271,923
LICENCES, PERMITS AND FEES						
14	Motor Vehicles, automobile licences	27,919	-	-	27,919	-
15	Other Licences, Permits and Fees	21,095	-	2,890	8,312	9,893
16	Sub-total (Items 14 and 15)	49,014	-	2,890	36,231	9,893
17	PUBLIC DOMAIN	21,756	-	1,510	20,246	-
18	LIQUOR CONTROL	33,434	-	-	33,434	-
SALE OF COMMODITIES AND SERVICES						
19	Post Office	1,579	- 35,150	36,729	-	-
20	Other Services	6,798	-	5,746	1,052	-
21	Public Utility Contributions	6,857	-	-	-	6,857
22	SUBSIDIES	-	- 19,217	-	19,217	-
23	OTHER CURRENT REVENUES	27,429	- 1,466	3,794	3,712	21,389
24	TOTAL REVENUE, Current Account	1,034,740	- 55,833	518,800	261,711	310,062

(1) As at fiscal year ends nearest to December 31st.

ALL GOVERNMENTS  
REVENUE, CURRENT ACCOUNT

Table 36

1939 (1)

Thousands of Dollars

TOTAL	Distribution of Provincial and Municipal Revenue									Item No.
	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
-	-	-	-	-	-	-	-	-	-	1
-	-	-	-	-	-	-	-	-	-	2
7,405	-	-	-	4,669	-	-	2,716	-	-	3
										4
14,883	-	-	41	4,331	4,996	1,026	353	895	3,241	5
26,060	173	1,257	920	7,786	7,477	1,280	1,140	1,790	4,237	6
15,345	57	62	990	2,115	6,510	2,065	375	975	2,206	7
27,519	75	550	170	12,211	11,500	875	373	375	1,390	8
52,986	316	2,587	1,901	10,737	25,105	2,788	3,000	3,097	3,455	9
248,830	388	6,920	4,427	60,800	105,086	16,356	18,090	17,036	19,727	10
2,405	10	159	87	759	612	171	19	204	384	11
24,309	154	1,658	880	6,708	9,985	1,817	1,140	1,016	951	12
419,742	1,173	13,193	9,406	110,136	171,271	26,378	27,206	25,388	35,591	13
27,919	159	1,491	1,152	7,136	8,724	1,453	2,168	2,584	3,052	14
18,205	53	293	203	5,629	4,693	1,130	2,268	1,729	2,207	15
46,124	212	1,784	1,355	12,765	13,417	2,583	4,436	4,313	5,259	16
20,246	-	809	811	5,770	4,707	774	908	2,071	4,396	17
33,434	93	1,777	1,229	8,358	11,050	1,876	1,724	2,870	4,457	18
-	-	-	-	-	-	-	-	-	-	19
1,052	4	-	23	419	58	45	10	91	402	20
6,857	-	290	-	900	1,100	735	1,175	1,852	805	21
19,217	657	1,953	1,567	2,592	2,941	2,463	3,632	1,787	1,625	22
25,101	23	932	300	10,151	5,529	1,709	2,931	1,924	1,602	23
571,773	2,162	20,738	14,691	151,091	210,073	36,563	42,022	40,296	54,137	24



Table 36

(Concluded)

ALL GOVERNMENTS  
EXPENDITURE, CURRENT ACCOUNT  
1939 (1)  
Thousands of Dollars

Item No.		ALL GOVERNMENTS	ELIMINATIONS	DOMINION	PROVINCIAL	MUNICIPAL
1	NET DEBT SERVICE, excluding sinking fund	274,673	- 1,477	161,983	61,001	53,166
2	NATIONAL DEFENCE	133,365	-	133,365	-	-
3	PENSIONS AND AFTERCARE	56,990	-	56,990	-	-
	PUBLIC WELFARE -					
4	Relief	110,200	-	63,334	35,713	11,153
5	Other	128,074	-	37,343	54,164	36,567
6	EDUCATION	115,340	-	282	34,800	80,258
7	HIGHWAYS AND TRANSPORTATION	77,258	-	17,424	28,020	31,814
8	PUBLIC DOMAIN	29,883	-	12,779	17,104	-
9	AGRICULTURE	45,049	-	(2) 37,615	7,434	-
	GENERAL GOVERNMENT AND OTHER CURRENT EXPENDITURES-					
10	Administration of Justice	22,877	-	9,904	12,973	-
11	Legislation	4,911	-	2,547	2,364	-
12	General Government	60,671	-	41,501	19,170	-
13	Other Current Expenditures	82,702	-	3,903	7,026	71,773
14	Sub-Total (Items 10 to 13)	171,161	-	57,855	41,533	71,773
15	SUBSIDIES AND SPECIAL GRANTS TO PROVINCES	-	- 19,243	19,243	-	-
16	POST OFFICE	-	- 35,150	35,150	-	-
17	NET CURRENT EXPENDITURES, excluding debt retirement	1,141,993	- 55,870	633,363	279,769	284,731

(1) For the fiscal years ended nearest to December 31, 1939.

(2) Includes \$27,000,000 provision for wheat marketing losses in respect of the 1938 crop.  
Includes no provision for possible losses in respect of the 1939 crop.

ALL GOVERNMENTS  
EXPENDITURE, CURRENT ACCOUNT

Table 36  
(Concluded)

1939 (1)

Thousands of Dollars

TOTAL	Distribution of Provincial and Municipal Expenditure									Item No.
	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
114,167	386	4,398	4,611	34,245	34,893	6,513	9,645	8,297	11,179	1
-	-	-	-	-	-	-	-	-	-	2
-	-	-	-	-	-	-	-	-	-	3
46,866	245	725	336	16,245	13,503	3,545	5,282	2,585	4,400	4
90,731	315	3,651	2,126	23,931	32,976	6,462	7,235	5,533	8,502	5
115,058	537	4,516	2,908	23,667	48,227	7,173	9,024	9,944	9,062	6
59,834	358	2,677	1,953	15,559	23,445	3,314	2,779	4,780	4,969	7
17,104	18	377	518	7,562	4,683	752	545	612	2,037	8
7,434	49	311	254	3,532	969	246	1,393	395	285	9
12,973	67	165	199	4,677	4,005	717	936	731	1,476	10
2,364	37	83	88	906	316	176	180	382	196	11
19,170	136	533	374	5,875	3,978	1,325	1,807	2,118	3,024	12
78,799	88	2,391	1,283	23,495	29,775	5,190	5,345	4,158	7,074	13
113,306	328	3,172	1,944	34,953	38,074	7,408	8,268	7,389	11,770	14
-	-	-	-	-	-	-	-	-	-	15
-	-	-	-	-	-	-	-	-	-	16
564,500	2,236	19,827	14,650	159,694	196,770	35,413	44,171	39,535	52,204	17



Table 37

ALL GOVERNMENTS  
REVENUE, CURRENT ACCOUNT

1940 (1)

Thousands of Dollars

Item No.		ALL GOVERNMENTS	ELIMINATIONS	DOMINION	PROVINCIAL	MUNICIPAL
<b>TAXES</b>						
1	Customs Import Duties	129,000	-	129,000	-	-
2	Excise Duties	86,000	-	86,000	-	-
3	Manufacturers Taxes	36,000	-	36,000	-	-
4	Sales Taxes	194,153	-	176,000	12,753	5,400
Corporation Taxes						
5	Income and Business Profits (4)	147,940	-	124,000	23,940	-
6	Other	34,723	-	1,850	32,873	-
7	Income Taxes on Persons (4)	87,423	-	69,500	14,361	3,562
8	National Defence Tax	26,000	-	26,000	-	-
9	War Exchange Tax	61,000	-	61,000	-	-
10	Succession Duties	24,548	-	-	24,548	-
11	Gasoline Taxes	53,082	-	-	53,082	-
12	Real Property Taxes	249,463	-	-	5,863	243,600
13	Amusement Taxes	2,511	-	-	2,511	-
14	Other Taxes	25,992	-	500	2,384	23,108
15	Sub-Total (Items 1 to 14)	1,157,835	-	709,850	172,315	275,670
<b>LICENSES, PERMITS AND FEES -</b>						
16	Motor Vehicles, automobile licenses	27,332	-	-	27,332	-
17	Other Licenses, Permits and Fees	20,767	-	2,650	8,242	9,875
18	Sub-Total (Items 16 and 17)	48,099	-	2,650	35,574	9,875
19	PUBLIC DOMAIN	23,421	-	1,500	21,921	-
20	LIQUOR CONTROL	32,174	-	-	32,174	-
<b>SALE OF COMMODITIES AND SERVICES -</b>						
21	Post Office	1,800	- 36,700	38,500	-	-
22	Other Services	7,177	-	5,700	1,477	-
23	Public Utility Contributions	6,975	-	-	185	6,790
24	SUBSIDIES	-	- 19,218	-	19,218	-
25	OTHER CURRENT REVENUES	27,010	- 1,466	4,800	3,286	20,390
26	TOTAL REVENUE, Current Account	1,304,491	- 57,384	763,000	286,150	312,725

(1) As at fiscal year ends nearest to December 31st.

(2) Tobacco.

(3) Includes Tax on Sales \$7,350,000; on Tobacco \$2,222,000.

(4) Does not include any estimate for prepayments of 1941-42 income and excess profits taxes under the non-interest bearing optional plan.

ALL GOVERNMENTS  
REVENUE, CURRENT ACCOUNT

Table 37

1940 (1)

Thousands of Dollars

TOTAL	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Item No.
-	-	-	-	-	-	-	-	-	-	1
-	-	-	-	-	-	-	-	-	-	2
-	-	-	-	-	-	-	-	-	-	3
18,153	-	-	(2) 20	(3) 14,972	-	-	3,161	-	-	4
23,940	-	-	154	6,061	10,000	1,250	589	800	5,086	5
32,873	174	1,464	929	7,178	14,125	1,306	899	1,633	5,165	6
17,923	85	62	1,000	5,200	6,000	2,060	441	700	2,375	7
-	-	-	-	-	-	-	-	-	-	8
24,548	50	550	526	8,000	13,000	599	313	350	1,160	9
53,082	316	2,762	2,128	10,999	24,000	2,649	3,428	3,100	3,700	11
249,463	397	7,075	4,515	62,900	104,726	16,251	17,662	16,698	19,239	12
2,511	12	159	96	970	525	148	17	186	398	13
25,492	155	1,688	950	8,030	9,600	1,950	1,140	1,020	959	14
447,985	1,189	13,760	10,318	124,310	181,976	26,213	27,650	24,487	38,082	15
27,332	161	1,535	1,393	6,944	8,590	1,411	1,892	2,406	3,000	16
18,117	53	300	225	5,609	4,662	1,115	2,279	1,667	2,207	17
45,449	214	1,835	1,618	12,553	13,252	2,526	4,171	4,073	5,207	18
21,921	-	873	1,185	7,465	4,403	806	826	1,853	4,510	19
32,174	53	2,150	1,650	8,334	9,500	1,819	1,568	2,600	4,500	20
-	-	-	-	-	-	-	-	-	-	21
1,477	6	-	22	1,169	90	42	52	96	-	22
6,975	-	250	-	800	1,000	850	1,200	1,870	1,005	23
19,218	657	1,953	1,567	2,592	2,941	2,463	3,632	1,788	1,625	24
23,676	24	879	377	9,430	5,296	1,407	2,814	1,798	1,651	25
598,875	2,143	21,700	16,737	166,653	218,458	36,126	41,913	38,565	56,580	26

Table 37  
(Concluded)

ALL GOVERNMENTS  
EXPENDITURE, CURRENT ACCOUNT  
1940<sup>(1)</sup>  
Thousands of Dollars

Item No.		ALL GOVERNMENTS	ELIMINATIONS	DOMINION	PROVINCIAL	MUNICIPAL
1	NET DEBT SERVICE, excluding sinking fund	267,587	- 1,432	150,900	65,645	52,474
2	NATIONAL DEFENCE (2)	852,500	-	852,500	-	-
3	PENSIONS AND AFTERCARE	55,500	-	55,500	-	-
	PUBLIC WELFARE -					
4	Relief	59,845	-	31,000	23,161	5,684
5	Other	128,780	-	37,300	55,154	36,326
6	EDUCATION	116,696	-	210	35,986	80,500
7	HIGHWAYS AND TRANSPORTATION	80,150	-	17,137	31,318	31,695
8	PUBLIC DOMAIN	29,450	-	12,100	17,350	-
9	AGRICULTURE	14,055	-	7,700	6,355	-
	GENERAL GOVERNMENT AND OTHER CURRENT EXPENDITURES-					
10	Administration of Justice	22,709	-	9,900	12,809	-
11	Legislation	7,341	-	5,200	2,141	-
12	General Government	59,410	-	39,500	19,910	-
13	Other Current Expenditures	81,420	-	3,110	5,685	72,625
14	Sub-Total (Items 10 - 13)	170,880	-	57,710	40,545	72,625
15	SUBSIDIES AND SPECIAL GRANTS TO PROVINCES	-	- 19,243	19,243	-	-
16	POST OFFICE	-	- 36,700	36,700	-	-
17	NET CURRENT EXPENDITURES, excluding debt retirement	1,775,443	- 57,375	1,278,000	275,514	279,304

(1) For the fiscal years ended nearest to December 31, 1940.

(2) The forecast of war disbursements is highly tentative.

(3) Includes no provision for possible wheat marketing losses in respect of the 1939 and 1940 crops.

ALL GOVERNMENTS  
EXPENDITURE, CURRENT ACCOUNT

Table 37  
(Concluded)

1940<sup>(1)</sup>

Thousands of Dollars

TOTAL	Distribution of Provincial and Municipal Expenditure									Item No.
	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
118,119	433	4,687	4,855	35,740	36,600	6,479	9,437	8,508	11,380	1
-	-	-	-	-	-	-	-	-	-	2
-	-	-	-	-	-	-	-	-	-	3
28,845	117	286	135	10,018	6,365	2,684	4,745	1,694	2,801	4
91,480	324	3,778	1,988	22,205	34,980	6,438	7,255	5,823	8,689	5
116,486	537	4,573	3,021	24,358	48,461	7,325	9,059	9,986	9,166	6
63,013	338	2,772	1,912	15,312	26,368	3,279	3,209	4,750	5,073	7
17,350	20	436	440	7,111	5,329	794	594	491	2,135	8
6,355	38	392	266	2,895	928	254	785	488	309	9
12,809	60	180	186	4,672	3,662	738	940	786	1,585	10
2,141	32	76	115	762	307	154	233	250	212	11
19,910	128	608	390	6,347	4,080	1,238	1,933	2,125	3,061	12
78,310	88	2,394	1,216	25,028	28,369	4,826	5,376	4,135	6,878	13
113,170	308	3,258	1,907	36,809	36,418	6,956	8,482	7,296	11,736	14
-	-	-	-	-	-	-	-	-	-	15
-	-	-	-	-	-	-	-	-	-	16
554,818	2,115	20,182	14,524	154,448	195,449	34,209	43,566	39,036	51,289	17



DOMINION OF CANADA AND PROVINCES  
REVENUE AND EXPENDITURE - CURRENT ACCOUNT

Table 36

(As adjusted for comparative purposes)

SUMMARY BY SOURCES

Thousands of Dollars

Item No.	COMBINED (1)			DOMINION OF CANADA			PROVINCES		
	1938 (Actual)	1939 (Actual)	1940 (Forecast)	1938 (Actual)	1939 (Actual)	1940 (Forecast)	1938 (Actual)	1939 (Actual)	1940 (Forecast)
<b>REVENUE</b>									
<b>TAXES</b>									
1 Customs Import Duties	78,751	104,301	129,000	78,751	104,301	129,000	-	-	-
2 Excise Duties	51,314	61,032	86,000	51,314	61,032	86,000	-	-	-
3 Manufacturers Taxes	39,572	28,582	36,000	39,572	28,582	36,000	-	-	-
4 Sales Taxes	124,481	140,162	188,753	122,139	137,446	176,000	2,342	2,716	12,753
5 Corporation Taxes (including Excess Profits Tax)	126,728	120,738	192,663	87,092	79,795 (2)	125,850	39,636	40,943	56,813
6 Income Taxes on Persons	69,116	68,717	83,881	56,840	56,529 (2)	69,500	12,276	12,188	14,361
7 National Defence Tax	-	-	26,000	-	-	26,000	-	-	-
8 War Exchange Tax	-	-	61,000	-	-	61,000	-	-	-
9 Real and Personal Property Taxes	5,814	6,471	5,863	-	-	-	5,814	6,471	5,863
10 Succession Duties	32,508	27,519	24,548	-	-	-	32,508	27,519	24,548
11 Gasoline Taxes	41,268	52,986	53,082	-	-	-	41,268	52,986	53,082
12 Other Taxes	5,681	5,442	5,395	452	446	500	5,229	4,996	4,895
13 Sub-total (Items 1 - 12)	575,233	615,950	882,165	436,160	468,131	709,850	139,073	147,819	172,315
<b>LICENCES, PERMITS AND FEES</b>									
14 Motor Vehicles	25,822	27,919	27,332	-	-	-	25,822	27,919	27,332
15 Other	10,842	11,202	10,892	2,691	2,890	2,650	8,151	8,312	8,242
16 Sub-total (Items 14 - 15)	36,664	39,121	38,224	2,691	2,890	2,650	33,973	36,231	35,574
17 PUBLIC DOMAIN	25,277	21,756	23,421	1,474	1,510	1,500	23,803	20,246	21,921
18 LIQUOR CONTROL	29,990	33,434	32,174	-	-	-	29,990	33,434	32,174
19 OTHER CURRENT REVENUES	5,327	6,040	6,620	3,845	3,794	4,800	2,948	3,712	3,286
20 Sub-Total (Items 17 - 19)	60,594	61,230	62,215	5,319	5,304	6,300	56,741	57,392	57,381
<b>SALE OF COMMODITIES AND SERVICES</b>									
21 Post Office	1,352	1,579	1,800	35,288	36,729	38,500	-	-	-
22 Other	4,587	6,798	7,362	3,447	5,746	5,700	1,140	1,052	1,662
23 Sub-total (Items 21 - 22)	5,939	8,377	9,162	38,735	42,475	44,200	1,140	1,052	1,662
24 SUBSIDIES AND SPECIAL GRANTS	-	-	-	-	-	-	21,201	19,217	19,218
25 TOTAL CURRENT REVENUES	678,430	724,678	991,786	482,905	518,800	763,000	252,128	261,711	286,150

(1) In combined figures effect has been given to the following eliminations:

(a) Other Current Revenues, elimination of interest paid by Dominion to Provinces on School Lands Funds \$1,466,000 each year.

(b) Post Office expenditures.

(c) Subsidies to Provinces.

(2) Does not include any estimate for prepayments of 1941 - 42 income and excess profits taxes under the non-interest bearing optional plan.







DOMINION OF CANADA AND PROVINCES  
REVENUE AND EXPENDITURE - CURRENT ACCOUNT

Table 38  
(Continued)

(As adjusted for comparative purposes)

SUMMARY BY SERVICES

Thousands of Dollars

Item No.	COMBINED			DOMINION OF CANADA			PROVINCES		
	1938 (Actual)	1939 (Actual)	1940 (Forecast)	1938 (Actual)	1939 (Actual)	1940 (Forecast)	1938 (Actual)	1939 (Actual)	1940 (Forecast)
<b>EXPENDITURE</b>									
1 DEBT CHARGES, net	226,055	221,507	215,113	170,316	161,983	150,900	57,187	61,001	65,645
PUBLIC WELFARE -									
2 Relief	84,139	99,047	54,161	45,663	63,334	31,000	38,476	35,713	23,161
3 Old Age Pensions	39,320	40,581	40,941	29,084	30,017	30,200	10,236	10,564	10,741
4 Other Public Welfare	46,366	50,926	51,513	6,499	7,326	7,100	39,887	43,600	44,413
5 Sub-Total (Items 2 - 4)	169,845	190,554	146,615	81,246	100,677	68,300	88,599	89,877	78,315
6 EDUCATION	34,314	35,082	36,196	285	282	210	34,029	34,800	35,986
7 ADMINISTRATION OF JUSTICE	22,601	22,877	22,709	10,286	9,904	9,900	12,315	12,973	12,809
8 LEGISLATION	5,168	4,911	7,341	2,937	2,547	5,200	2,231	2,364	2,141
9 GENERAL GOVERNMENT	61,252	60,671	59,410	43,149	41,501	39,500	18,103	19,170	19,910
10 AGRICULTURE (1)	41,030	45,049	14,055	33,427	37,615	7,700	7,603	7,434	6,355
11 PUBLIC DOMAIN	28,681	29,883	29,450	10,034	12,779	12,100	18,647	17,104	17,350
TRANSPORTATION (Dominion) -									
12 C.N.R. deficit (in addition to debt charges)	4,863	-	-	4,863	-	-			
13 Harbour Deficits	138	94	37	138	94	37			
14 Trans-Canada Air Lines Deficit	818	412	-	818	412	-			
15 All Other Transportation	17,444	16,918	17,100	17,444	16,918	17,100			
16 Sub-Total (Items 12 - 15)	23,263	17,424	17,137	23,263	17,424	17,137			
17 HIGHWAYS, BRIDGES AND FERRIES (Provincial)	26,767	28,020	31,318				26,767	28,020	31,318
18 NATIONAL DEFENCE	35,632	133,365	852,500	35,632	133,365	852,500			
19 PENSIONS AND AFTERCARE	55,632	56,990	55,500	55,632	56,990	55,500			
20 OTHER CURRENT EXPENDITURES	9,728	10,929	8,795	3,831	3,903	3,110	5,897	7,026	5,665
21 POST OFFICE	-	-	-	33,936	35,150	36,700			
22 SUBSIDIES AND SPECIAL GRANTS TO PROVINCES	-	-	-	21,227	19,243	19,243			
23 TOTAL EXPENDITURE, Current Account	739,968	857,262	1496,139	525,201	633,363	1,278,000	271,378	279,769	275,514
24 DEFICIT (-) OR SURPLUS (+) <sup>(3)</sup>	- 61,533	-132,584	504,373	- 42,296	-114,563	-515,000	- 19,250	- 18,058	+ 10,636
	(Actual)	(Actual)	(Forecast)	(Actual)	(Actual)	(Forecast)	(Actual)	(Actual)	(Forecast)

(1) Includes provision for loss on marketing of 1938 wheat crop of \$25,000,000 in 1938 and \$27,000,000 in 1939. Does not include any provision for possible loss in respect of 1939 and 1940 crops.

(2) The 1940 forecast of war disbursements is highly tentative.

(3) Variation in combined deficit due to differences in revenue and expenditure eliminations on account of different fiscal year ends.



## Table 38

## (Continued)

(Continued)

## (Continued)

(Continued)

Item No.	Prince 1938	Edward 1939	Island 1940	Nova 1938	Scotia 1939	1940	New Brunswick 1938	1939	1940	
	Dec.31 1938 (Actual)	Dec.31 1939 (Actual)	Dec.31 1940 (Forecast)	Nov.30 1938 (Actual)	Nov.30 1939 (Actual)	Nov.30 1940 (Forecast)	Oct.31 1938 (Actual)	Oct.31 1939 (Actual)	Oct.31 1940 (Forecast)	
Actual date of fiscal year end										
<u>REVENUE</u>										
TAXES -										
1	Corporation Taxes	167	173	174	1,211	1,257	1,464	948	961	1,083
2	Income Taxes on Persons	51	57	85	-	-	-	-	-	-
3	Succession Duties	68	75	50	784	550	550	279	170	526
4	Real and Personal Property Taxes	103	93	102	553	489	525	118	107	115
5	Gasoline Taxes	285	316	316	2,382	2,587	2,762	1,629	1,901	2,128
6	Amusement Taxes	11	10	12	151	159	159	96	87	96
7	Other Taxes	44	39	40	-	-	-	-	-	20
8	Sub-Total (Items 1 to 7)	729	763	779	5,081	5,042	5,460	3,070	3,226	3,968
LICENSES, PERMITS AND FEES -										
9	Motor Vehicles	155	159	161	1,421	1,491	1,535	1,322	1,152	1,393
10	Other	25	23	23	203	203	210	115	108	125
11	Sub-Total (Items 9 & 10)	180	182	184	1,624	1,694	1,745	1,437	1,260	1,518
12	PUBLIC DOMAIN	-	-	-	854	809	873	978	811	1,185
13	LIQUOR CONTROL	58	93	53	1,492	1,777	2,150	1,154	1,229	1,650
OTHER CURRENT REVENUES, except Subsidies -										
14	Sale of Commodities & Services	3	4	6	-	-	-	24	23	22
15	Fines and Penalties	2	2	2	28	29	25	21	12	16
16	Interest on School Lands & Common School Funds	-	-	-	-	-	-	-	-	-
17	Other	1	1	2	3	3	4	2	13	11
18	Sub-Total (Items 14 to 17)	6	7	10	31	32	29	47	48	49
19	SUBSIDIES, INTERIM SUBSIDIES AND SPECIAL GRANTS	657	657	657	1,953	1,953	1,953	1,567	1,567	1,567
20	TOTAL REVENUE, Current Account	1,630	1,702	1,683	11,035	11,307	12,210	8,253	8,141	9,937
21	Not included in the above - SUBVENTIONS AND GRANTS-IN-AID, deducted from corresponding gross expenditures									
	A - Old Age Pensions									
	B - Unemployment Relief									
	C - Other									



PROVINCIAL GOVERNMENTS  
REVENUE CURRENT ACCOUNT

Table 38  
(Continued)

(As adjusted for comparative purposes)

SUMMARY BY SOURCES

(Thousands of Dollars)

Item No.	Quebec			Ontario			Manitoba		
	1938	1939	1940	1938	1939	1940	1938	1939	1940
Actual date of fiscal year end	June 30, 1939 (Actual)	June 30, 1940 (Actual)	June 30, 1941 (Forecast)	Mar. 31, 1939 (Actual)	Mar. 31, 1940 (Actual)	Mar. 31, 1941 (Forecast)	Apr. 30, 1939 (Actual)	Apr. 30, 1940 (Actual)	Apr. 30, 1941 (Forecast)
<b>REVENUE</b>									
<b>TAXES -</b>									
1 Corporation Taxes	9,832	12,117	13,239	12,296	12,473	24,125	2,119	2,306	2,556
2 Income Taxes on Persons	-	-	2,700	6,897	6,510	6,000	1,919	2,065	2,060
3 Succession Duties	13,913	12,211	8,000	15,315	11,500	13,000	597	875	599
4 Real and Personal Property Taxes	-	-	-	129	134	126	695	720	651
5 Gasoline Taxes	7,818	10,737	10,999	18,504	25,105	24,000	2,537	2,788	2,649
6 Amusement Taxes	744	759	970	662	612	525	146	171	148
7 Other Taxes	1,202	1,212 <sup>(1)</sup>	10,902	908	682	350	-	-	-
8 Sub-Total (Items 1 to 8)	33,509	37,036	46,810	54,711	57,016	68,126	8,013	8,925	8,663
<b>LICENSES, PERMITS AND FEES -</b>									
9 Motor Vehicles	6,885	7,136	6,944	7,935	8,724	8,590	1,255	1,453	1,411
10 Other	2,393	2,329	2,309	2,296	2,293	2,262	568	605	590
11 Sub-Total (Items 9 & 10)	9,278	9,465	9,253	10,231	11,017	10,852	1,823	2,058	2,001
12 PUBLIC DOMAIN	8,526	5,770	7,465	5,703	4,707	4,403	961	774	806
13 LIQUOR CONTROL	7,455	8,358	8,334	10,133	11,050	9,500	1,742	1,876	1,819
<b>OTHER CURRENT REVENUES, except Subsidies -</b>									
14 Sale of Commodities & Services	406	419	1,169	66	58	90	53	45	42
15 Fines and Penalties	239	258	314	260	243	165	68	70	68
16 Interest on School Lands & Common School Funds	61	61	61	73	73	73	239	239	239
17 Other	92	282	55	173	413	358	-	-	-
18 Sub-Total (Items 14 to 17)	798	1,020	1,599	572	787	686	360	354	349
19 SUBSIDIES, INTERIM SUBSIDIES AND SPECIAL GRANTS	2,592	2,592	2,592	2,941	2,941	2,941	2,458	2,463	2,463
20 TOTAL REVENUE, Current Account	62,158	64,241	76,053	84,291	87,518	96,508	15,357	16,450	16,101
21 Not included in the above - SUBVENTIONS AND GRANTS-IN-AID, deducted from corresponding gross expenditures									
A - Old Age Pensions									
B - Unemployment Relief									
C - Other									

(1) Taxes on Sales, \$7,350,000; Tobacco, \$2,222,000; Meals, \$1,005,000; Transfer of Securities, \$325,000.



PROVINCIAL GOVERNMENTS  
REVENUE CURRENT ACCOUNT

Table 38  
(continued)

(As adjusted for comparative purposes)

SUMMARY BY SOURCES

(Thousands of Dollars)

Item No.	Saskatchewan			Alberta			British Columbia		
	1938	1939	1940	1938	1939	1940	1938	1939	1940
Actual date of fiscal year end	Apr. 30, 1939	Apr. 30, 1940	Apr. 30, 1941	Mar. 31, 1939	Mar. 31, 1940	Mar. 31, 1941	Mar. 31, 1939	Mar. 31, 1940	Mar. 31, 1941
	(Actual)	(Actual)	(Forecast)	(Actual)	(Actual)	(Forecast)	(Actual)	(Actual)	(Forecast)
<u>REVENUE</u>									
<u>TAXES -</u>									
1 Corporation Taxes	1,265	1,493	1,488	2,622	2,685	2,433	9,176	7,478	10,251
2 Income Taxes on Persons	360	375	441	850	975	700	2,199	2,206	2,375
3 Succession Duties	376	373	313	372	375	350	804	1,390	1,160
4 Real and Personal Property Taxes	1,361	2,165	1,862	1,487	1,339	1,323	1,368	1,424	1,159
5 Gasoline Taxes	1,876	3,000	3,428	2,953	3,097	3,100	3,284	3,455	3,700
6 Amusement Taxes	16	19	17	185	204	186	388	384	398
7 Other Taxes	2,342	2,716	3,161	68	-	-	608	658	664
8 Sub-Total (Items 1 to 7)	7,596	10,141	10,710	8,527	8,675	8,092	17,827	16,995	19,707
<u>LICENSES, PERMITS AND FEES -</u>									
9 Motor Vehicles	1,691	2,168	1,892	2,332	2,584	2,406	2,826	3,052	3,000
10 Other	652	768	779	1,127	1,197	1,167	772	786	777
11 Sub-Total (Items 9 & 10)	2,343	2,936	2,671	3,459	3,781	3,573	3,598	3,838	3,777
12 PUBLIC DOMAIN	705	908	826	1,973	2,071	1,853	4,103	4,396	4,510
13 LIQUOR CONTROL	1,309	1,724	1,568	2,755	2,870	2,600	3,892	4,457	4,500
<u>OTHER CURRENT REVENUES, except Subsidies -</u>									
14 Sale of Commodities & Services	91	10	52	59	91	96	438	402	185
15 Fines and Penalties	33	54	65	69	87	67	51	51	53
16 Interest on School Lands & Common School Funds	801	1,030	821	459	477	581	-	-	-
17 Other	88	47	128	7	98	-	178	169	178
18 Sub-Total (Items 14 to 17)	1,013	1,141	1,066	594	753	744	667	622	416
19 SUBSIDIES, INTERIM SUBSIDIES AND SPECIAL GRANTS	5,626	3,632	3,632	1,782	1,787	1,788	1,625	1,625	1,625
20 TOTAL REVENUE, Current Account	18,592	20,482	20,473	19,100	19,927	18,650	31,712	31,933	34,535
21 Not included in the above - SUBVENTIONS AND GRANTS-IN-AID, deducted from corresponding gross expenditures									

A - Old Age Pensions  
B - Unemployment Relief  
C - Other





PROVINCIAL GOVERNMENTS  
EXPENDITURE, CURRENT ACCOUNT

Table 38  
(Continued)

(As adjusted for comparative purposes)

SUMMARY BY SERVICES

Thousands of Dollars

Item No.	Prince 1938	Edward 1939	Island 1940	Nova Scotia 1938	1939	1940	New Brunswick 1938	1939	1940
Actual date of fiscal year end	Dec. 31 1938 (Actual)	Dec. 31 1939 (Actual)	Dec. 31 1940 (Forecast)	Nov. 30 1938 (Actual)	Nov. 30 1939 (Actual)	Nov. 30 1940 (Forecast)	Oct. 31 1938 (Actual)	Oct. 31 1939 (Actual)	Oct. 31 1940 (Forecast)
DEBT CHARGES, excluding Sinking Funds -									
1 Interest paid, gross	305	324	400	4,148	4,410	4,751	4,371	4,463	4,785
2 Interest received	58	58	82	1,281	1,342	1,384	960	912	1,000
3 Interest paid, net	247	266	318	2,867	3,068	3,367	3,411	3,551	3,785
PUBLIC WELFARE									
4 Relief	58	222	105	390	568	248	154	336	135
5 Old Age Pensions	71	78	82	706	733	775	563	602	619
6 Other	195	225	229	1,277	1,255	1,241	512	604	469
7 Sub-Total (Items 4 to 6)	324	525	416	2,373	2,556	2,264	1,229	1,542	1,223
8 EDUCATION	363	367	367	1,307	1,366	1,423	787	808	821
9 HIGHWAYS	276	303	283	2,134	2,227	2,302	1,249	1,303	1,312
DEVELOPMENT									
10 Agriculture	45	49	38	266	311	392	232	254	266
11 Public Domain	11	18	20	226	377	436	464	518	440
12 Sub-Total (Items 10 & 11)	56	67	58	492	688	828	696	772	706
13 GENERAL GOVERNMENT	119	136	128	644	533	608	375	374	390
OTHER CURRENT EXPENDITURES -									
14 Administration of Justice	61	67	60	155	165	180	193	199	186
15 Legislation	22	37	32	79	83	76	75	88	115
16 Other	9	8	8	150	291	294	22	(1) 33	16
17 Sub-Total (Items 14 to 16)	92	112	100	384	539	550	290	320	317
18 TOTAL	1,477	1,776	1,670	10,201	10,977	11,342	8,037	8,670	8,554
19 SURPLUS ( + ) OR DEFICIT ( - ), as adjusted for comparative purposes (excluding debt retirement)	+ 153	- 74	+ 13	+ 834	+ 330	+ 868	+ 216	- 529	+ 1,383

(1) Does not include \$250,000 special reserve for bad debts.



PROVINCIAL GOVERNMENTS  
EXPENDITURE, CURRENT ACCOUNT

Table 38  
(Continued)

(As adjusted for comparative purposes)

SUMMARY BY SERVICES

Thousands of Dollars

Item No.	Quebec			Ontario			Manitoba		
	1938	1939	1940	1938	1939	1940	1938	1939	1940
Actual date of fiscal year end	June 30 1939 (Actual)	June 30 1940 (Actual)	June 30 1941 (Forecast)	Mar. 31 1939 (Actual)	Mar. 31 1940 (Actual)	Mar. 31 1941 (Forecast)	Apr. 30 1939 (Actual)	Apr. 30 1940 (Actual)	Apr. 30 1941 (Forecast)
DEBT CHARGES, excluding Sinking Funds -									
1 Interest paid, gross	10,614	13,206	15,334	33,988	35,316	37,037	6,047	6,115	6,186
2 Interest received	2,562	2,761	3,348	14,687	15,123	14,937	2,442	2,413	2,407
3 Interest paid, net	8,052	10,445	11,986	19,301	20,193	22,100	3,605	3,702	3,779
PUBLIC WELFARE									
4 Relief	6,838	11,947	7,665	10,223	9,295	4,777	2,679	2,564	1,900
5 Old Age Pensions	2,921	2,985	2,778	3,364	3,423	3,475	731	760	796
6 Other	10,341	12,244	10,780	14,418	16,061	18,093	2,544	2,629	2,676
7 Sub-Total (Items 4 to 6)	20,100	27,176	21,223	28,005	28,779	26,345	5,954	5,953	5,372
8 EDUCATION	6,204	6,397	7,058	13,217	13,399	13,561	1,853	1,950	1,975
9 HIGHWAYS	7,844	7,759	7,612	8,611	9,445	12,368	1,088	1,121	1,129
DEVELOPMENT									
10 Agriculture	4,332	3,532	2,895	953	969	928	212	246	254
11 Public Domain	8,330	7,562	7,111	5,713	4,683	5,329	881	752	794
12 Sub-Total (Items 10 & 11)	12,662	11,094	10,006	6,666	5,652	6,257	1,093	998	1,048
13 GENERAL GOVERNMENT	5,760	5,875	6,347	4,012	3,978	4,080	1,045	1,325	1,238
OTHER CURRENT EXPENDITURES									
14 Administration of Justice	4,734	4,677	4,672	3,179	4,005	3,662	678	717	738
15 Legislation	755	906	762	334	316	307	144	176	154
16 Other	1,389	495	1,028	3,415	5,275	3,369	93	52	76
17 Sub-Total (Items 14 to 16)	6,878	6,078	6,462	6,928	9,596	7,338	915	945	968
18 TOTAL	67,500	74,824	70,694	86,740	91,042	92,049	15,553	15,994	15,509
19 SURPLUS ( + ) OR DEFICIT ( - ), as adjusted for comparative purposes (excluding debt retirement)	- 5,342	- 10,583	+ 5,359	- 2,449	- 3,524	+ 4,459	- 196	+ 456	+ 592



PROVINCIAL GOVERNMENTS  
EXPENDITURE, CURRENT ACCOUNT

Table 39  
(Concluded)

(as adjusted for comparative purposes)

SUMMARY BY SERVICES

Thousands of Dollars

Item No.	Saskatchewan			Alberta			British Columbia		
	1938	1939	1940	1938	1939	1940	1938	1939	1940
Actual date of fiscal year end	Apr. 30, 1939 (Actual)	Apr. 30, 1940 (Actual)	Apr. 30, 1941 (Forecast)	Mar. 31, 1939 (Actual)	Mar. 31, 1940 (Actual)	Mar. 31, 1941 (Estimates)	Mar. 31, 1939 (Actual)	Mar. 31, 1940 (Actual)	Mar. 31, 1941 (Forecast)
DEBT CHARGES, excluding Sinking Funds -									
1 Interest paid, gross	9,946	10,534	10,304	8,665	8,332	8,357	8,772	8,787	9,109
2 Interest received	3,645	3,789	3,717	1,861	2,091	1,764	2,173	1,997	1,979
3 Interest paid, net	6,301	6,745	6,587	6,804	6,241	6,593	6,599	6,790	7,130
PUBLIC WELFARE									
4 Relief	12,573	5,013	4,490	1,397	1,774	1,200	4,164	3,994	2,641
5 Old Age Pensions	770	823	929	477	481	523	633	679	764
6 Other	3,066	3,031	3,031	2,561	2,672	2,994	4,973	4,879	4,900
7 Sub-Total (Items 4 to 6)	16,409	8,867	8,450	4,435	4,927	4,717	9,770	9,552	8,305
8 EDUCATION	3,863	3,824	3,859	2,803	2,954	3,186	3,632	3,735	3,786
9 HIGHWAYS	1,394	1,234	1,659	1,289	1,551	1,500	2,882	3,077	3,153
DEVELOPMENT									
10 Agriculture	891	1,393	785	373	395	488	299	285	309
11 Public Domain	572	545	594	652	612	491	1,798	2,037	2,135
12 Sub-Total (Items 10 & 11)	1,463	1,938	1,379	1,025	1,007	979	2,097	2,322	2,444
13 GENERAL GOVERNMENT	1,584	1,807	1,933	1,716	2,118	2,125	2,848	3,024	3,061
OTHER CURRENT EXPENDITURES									
14 Administration of Justice	1,021	936	940	761	731	786	1,533	1,476	1,585
15 Legislation	409	180	233	209	382	250	204	196	212
16 Other	123	145	226	31	65	60	665	662	608
17 Sub-Total (Items 14 to 16)	1,553	1,261	1,399	1,001	1,178	1,096	2,402	2,334	2,405
18 TOTAL	32,567	25,676	25,266	19,073	19,976	20,146	30,230	30,834	30,284
19 SURPLUS ( + ) OR DEFICIT ( - ), as adjusted for comparative purposes, (excluding debt retirement)	- 13,975	- 5,194	- 4,793	+ 27	- 39	- 1,496	+ 1,482	+ 1,099	+ 4,251





## ALL GOVERNMENTS

Table 39

RELIEF EXPENDITURES THROUGH PROVINCIAL-MUNICIPAL AGENCIESSUMMARY BY PURPOSESThousands of Dollars

Item No.	FOR THE FISCAL YEARS ENDED NEAREST TO DECEMBER 31				
	1936	1937	1938	1939	1940
1 EMPLOYABLES	100,001	97,358	74,310	64,493	35,927
2 UNEMPLOYABLES	10,720	10,035	11,937	11,129	10,152
3 RELIEF WORKS	15,463	19,123	34,464	16,071	1,659
4 AGRICULTURAL AND MISCELLANEOUS	5,861	24,776	6,830	680	514
5 Sub-Total	132,045	151,292	127,541	92,373	48,252
6 RELIEF EXPENDITURES THROUGH DOMINION'S OWN AGENCIES (1)	26,463	13,979	13,377	32,889	13,364
7 TOTAL RELIEF EXPENDITURES	158,508	165,271	140,918	125,262	61,616

(1) Does not include Relief Treasury Bills written off.



## ALL GOVERNMENTS

Table 40

## RELIEF TO EMPLOYABLES

(Through Provincial-Municipal Agencies)

Thousands of Dollars

Item No.		FOR THE FISCAL YEARS ENDED NEAREST TO DECEMBER 31:				
		1936	1937	1938	1939	1940
1	DOMINION	48,521	50,588	29,410	25,962	14,696
2	PRINCE EDWARD ISLAND - Provincial	33	38	46	210	93
3		17	27	25	23	12
4	Sub-Total	50	65	71	233	105
5	NOVA SCOTIA - Provincial	210	401	384	563	246
6		174	170	143	157	38
7	Sub-Total	384	571	527	720	284
8	NEW BRUNSWICK - Provincial	478	151	154	336	183
9		119	74	17	-	-
10	Sub-Total	597	225	171	336	183
11	QUEBEC - Provincial	9,190	9,244	5,712	10,829	6,127
12		9,011	7,092	6,296	4,296	2,353
13	Sub-Total	19,201	15,340	12,008	15,127	8,480
14	ONTARIO - Provincial	9,524	6,811	6,675	5,730	1,813
15		6,619	5,718	5,724	4,208	1,822
16	Sub-Total	16,143	12,529	12,399	9,938	3,635
17	MANITOBA - Provincial	2,895	2,490	2,331	2,076	1,416
18		1,785	1,392	1,561	961	794
19	Sub-Total	4,680	3,882	3,782	3,037	2,210
20	SASKATCHEWAN - Provincial	3,516	6,993	9,710	3,478	3,262
21		326	324	314	269	255
22	Sub-Total	3,842	7,317	10,024	3,747	3,516
23	ALBERTA - Provincial	2,445	1,753	1,013	1,456	946
24		1,393	1,274	1,062	811	494
25	Sub-Total	3,838	3,027	2,075	2,267	1,442
26	BRITISH COLUMBIA - Provincial	3,322	3,329	3,324	2,700	1,266
27		453	485	519	406	160
28	Sub-Total	3,775	3,814	3,843	3,106	1,426
29	ALL GOVERNMENTS - Dominion	48,521	50,588	29,410	25,962	14,696
30		31,613	30,210	29,249	27,378	15,547
31		19,867	16,560	15,651	11,153	6,384
32	TOTAL	100,001	97,358	74,310	64,493	35,927



## ALL GOVERNMENTS

Table 41

## RELIEF TO UNEMPLOYABLES, ETC., PROVINCIAL AND MUNICIPAL COST

(Through Provincial-Municipal Agencies)

Thousands of Dollars

Item No.	For the fiscal years ended nearest to December 31				
	1936	1937	1938	1939	1940
PROVINCIAL COST (1)					
1 PRINCE EDWARD ISLAND	8	10	12	12	12
2 NOVA SCOTIA	16	8	6	5	2
3 NEW BRUNSWICK	(Not included in relief expenditures)				
4 QUEBEC	1,582	1,244	1,126	1,118	1,098
5 ONTARIO	3,756	3,391	3,548	3,565	3,164
6 MANITOBA	538	452	448	488	484
7 SASKATCHEWAN	697	1,207	2,863	1,535	1,227
8 ALBERTA	264	250	384	318	252
9 BRITISH COLUMBIA	1,074	923	840	1,294	1,375
10 TOTAL, PROVINCIAL COST(1)	7,935	7,485	9,227	8,335	7,414
MUNICIPAL COST(1)					
11 PRINCE EDWARD ISLAND	3	3	3	4	2
12 NOVA SCOTIA	4	2	1	1	-
13 NEW BRUNSWICK	(Not included in relief expenditures)				
14 QUEBEC	818	733	704	702	647
15 ONTARIO	996	904	948	948	851
16 MANITOBA	353	300	284	281	248
17 SASKATCHEWAN	157	202	342	340	287
18 ALBERTA	156	142	176	160	128
19 BRITISH COLUMBIA	298	264	252	358	375
20 TOTAL, MUNICIPAL COST(1)	2,785	2,550	2,710	2,794	2,538

(1) Includes material aid to unemployables (allocating the share now borne by the Dominion Government to provincial costs), administration for unemployables and medical care for both employables and unemployables to the extent it is included in provincial and municipal relief statistics.



## ALL GOVERNMENTS

Table 42

## RELIEF WORKS

(Through Provincial-Municipal Agencies)

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31				
		1936	1937	1938	1939	1940
1	DOMINION (included in relief to employables)					
2	PRINCE EDWARD ISLAND - Provincial	218	288	47	143	-
3	Municipal	25	34	17	6	-
4	Sub-Total	243	322	64	149	-
5	NOVA SCOTIA - Provincial	1,057	1,173	464	620	-
6	Municipal	3	69	43	19	1
7	Sub-Total	1,060	1,242	507	639	1
8	NEW BRUNSWICK - Provincial	905	614	280	592	206
9	Municipal	-	15	387	402	93
10	Sub-Total	905	629	647	994	299
11	QUEBEC - Provincial	4,188	7,304	24,175	7,342	280
12	Municipal	-	-	-	-	285
13	Sub-Total	4,188	7,304	24,175	7,342	565
14	ONTARIO - Provincial	4,941	6,300	5,839	1,798	46
15	Municipal	7	100	63	-	-
16	Sub-Total	4,948	6,400	5,902	1,798	46
17	MANITOBA - Provincial	874	320	1,000	1,169	323
18	Municipal	494	407	90	300	60
19	Sub-Total	1,368	727	1,090	1,469	383
20	SASKATCHEWAN - Provincial	719	792	1,637	1,561	-
21	Municipal	-	-	16	337	150
22	Sub-Total	719	792	1,653	1,898	150
23	ALBERTA - Provincial	684	695	51	624	-
24	Municipal	-	97	20	100	40
25	Sub-Total	684	792	71	724	40
26	BRITISH COLUMBIA - Provincial	1,250	904	355	658	175
27	Municipal	98	11	-	400	-
28	Sub-Total	1,348	915	355	1,058	175
ALL GOVERNMENTS -						
29	Dominion (included in relief to employables)					
30	Provincial	14,836	18,390	33,828	14,507	1,030
31	Municipal	627	733	636	1,564	629
32	TOTAL	15,463	19,123	34,464	16,071	1,659





ALL GOVERNMENTS  
AGRICULTURAL AND MISCELLANEOUS RELIEF  
(Through Provincial-Municipal Agencies)

Thousands of Dollars

Item No.	FOR THE FISCAL YEARS ENDED NEAREST TO DECEMBER 31:				
	1936	1937	1938	1939	1940
1 PRINCE EDWARD ISLAND	16	23	79	84	44
2 NOVA SCOTIA	-	94	147	96	8
3 NEW BRUNSWICK	20	50	51	113	40
4 QUEBEC	745	607	402	(1)	(1)
5 ONTARIO	59	3	3	1	-
6 MANITOBA	219	125	- 15	50	(1)
7 SASKATCHEWAN - Provincial	4,011	23,334	5,776	421	(1)
8                   Municipal	8	(1)	(1)	(1)	(1)
9                   Sub-Total (Items 7 & 8)	4,019	23,333	5,776	420	147
10 ALBERTA - Provincial	777	538	380	- 143	888
11                   Municipal	10	(1)	(1)	(1)	(1)
12                   Sub-Total (Items 10 & 11)	787	538	380	- 143	888
13 BRITISH COLUMBIA	-	-	-	-	-
14 TOTAL	5,861	24,776	6,830	680	914

(1) Not available.



PROVINCES AND MUNICIPALITIES

Table 44

PUBLIC WELFARE EXPENDITURES

(including relief for unemployables)

Thousands of Dollars

Item No.	For the fiscal years ended nearest to Dec. 31				
	1956	1957	1958	1959	1960
PRINCE EDWARD ISLAND -					
1 Provincial, less refunds	273	308	324	525	416
2 Less relief for employables	33	26	46	217	12
3 Sub-Total	240	282	278	312	423
4 Municipal	47	50	45	85	25
5 Less relief for employables	17	27	23	23	12
6 Sub-Total	30	23	20	12	13
7 TOTAL - Prince Edward Island	270	305	298	324	436
NOVA SCOTIA -					
8 Provincial, less refunds	1,853	2,260	2,373	2,556	2,264
9 Less relief for employables	210	422	384	583	343
10 Sub-Total	1,643	1,838	1,989	1,973	1,921
11 Municipal	1,679	1,829	1,876	1,820	1,800
12 Less Relief for employables	174	190	143	127	25
13 Sub-Total	1,505	1,639	1,733	1,693	1,775
14 TOTAL - Nova Scotia	3,148	3,477	3,722	3,666	3,696
NEW BRUNSWICK -					
15 Provincial, less refunds	1,136	1,188	1,242	1,547	1,232
16 Less relief for employables	478	151	154	385	135
17 Sub-Total	658	1,037	1,088	1,211	1,097
18 Municipal	1,133	997	914	920	900
19 Less relief for employables	119	74	17	-	-
20 Sub-Total	1,014	923	897	920	899
21 TOTAL - New Brunswick	1,672	1,960	1,985	2,131	1,996
QUEBEC -					
22 Provincial, less refunds	21,582	20,960	20,700	27,176	21,223
23 Less relief for employables	9,190	8,244	8,712	10,829	8,387
24 Sub-Total	12,392	12,716	14,988	16,347	12,836
25 Municipal	15,580	14,700	14,000	13,000	11,000
26 Less relief for employables	9,011	7,096	6,296	4,298	2,353
27 Sub-Total	6,569	7,604	7,704	8,702	8,647
28 TOTAL - Quebec	18,961	20,320	22,692	25,049	21,483



PROVINCES AND MUNICIPALITIES  
PUBLIC WELFARE EXPENDITURES  
(including relief for unemployables)

Table 44  
(Continued)

Thousands of Dollars

Item No.		For the fiscal years ended nearest to Dec. 31				
		1936	1937	1938	1939	1940
ONTARIO -						
1	Provincial, less refunds	25,010	27,097	28,005	28,779	26,345
2	Less relief for employables	9,524	6,811	6,675	5,730	1,613
3	Sub-Total	15,486	20,286	21,330	23,049	24,732
4	Municipal	24,333	20,337	19,500	17,700	15,000
5	Less Relief for employables	6,619	5,718	5,724	4,208	1,588
6	Sub-Total	17,714	14,619	13,776	13,492	13,412
7	TOTAL - Ontario	33,200	34,905	35,106	36,541	38,144
MANITOBA -						
8	Provincial, less refunds	6,459	6,137	5,955	5,959	5,378
9	Less relief for employables	2,895	2,490	2,231	2,076	1,416
10	Sub-Total	3,564	3,647	3,724	3,883	3,962
11	Municipal	4,250	4,210	4,283	4,054	3,750
12	Less relief for employables	1,755	1,392	1,551	981	784
13	Sub-Total	2,495	2,818	2,732	3,073	2,966
14	TOTAL - Manitoba	6,059	6,465	6,456	6,956	6,928
SASKATCHEWAN -						
15	Provincial, less refunds	7,543	11,814	16,807	9,586	8,829
16	Less relief for employables	3,516	6,993	9,710	3,478	3,263
17	Sub-Total	4,027	4,821	7,097	6,108	5,566
18	Municipal	3,353	3,633	3,692	3,650	3,550
19	Less relief for employables	326	324	314	269	255
20	Sub-Total	3,027	3,309	3,378	3,381	3,295
21	TOTAL - Saskatchewan	7,054	8,130	10,475	9,489	8,861
ALBERTA -						
22	Provincial, less refunds	5,565	5,123	4,520	4,997	4,967
23	Less relief for employables	2,445	1,753	1,013	1,456	948
24	Sub-Total	3,120	3,370	3,507	3,541	4,019
25	Municipal	3,205	3,548	3,312	3,191	2,800
26	Less relief for employables	1,393	1,274	1,062	811	494
27	Sub-Total	1,812	2,274	2,250	2,380	2,306
28	TOTAL - Alberta	4,932	5,644	5,757	5,921	6,325





PROVINCES AND MUNICIPALITIES

PUBLIC WELFARE EXPENDITURES

(including relief for unemployables)

Thousands of Dollars

Table 44  
(concluded)

Item No.		For the fiscal years ended nearest to Dec. 31				
		1936	1937	1938	1939	1940
BRITISH COLUMBIA -						
1	Provincial, less refunds	8,642	8,943	9,770	9,552	8,305
2	Less relief for employables	3,322	3,329	3,324	2,700	1,266
3	Sub-Total	5,320	5,614	6,446	6,852	7,039
4	Municipal	4,295	3,919	3,626	3,350	3,185
5	Less relief for employables	453	485	519	406	160
6	Sub-Total	3,842	3,434	3,109	2,944	3,025
7	TOTAL - British Columbia	9,162	9,048	9,555	9,796	10,064
ALL PROVINCES -						
8	Provincial, less refunds	78,063	83,830	89,696	90,677	78,959
9	Less relief for employables	31,613	30,210	32,244	27,375	15,547
10	Sub-Total	46,450	53,620	57,452	63,302	63,412
11	Municipal	57,875	53,223	51,250	47,710	42,010
12	Less relief for employables	19,867	16,560	18,651	11,183	5,684
13	Sub-Total	38,008	36,663	32,599	36,527	36,326
14	TOTAL - ALL PROVINCES	84,458	90,283	90,051	99,829	99,738



PROVINCES AND MUNICIPALITIES

Table 45

EDUCATION EXPENDITURES

Thousands of Dollars

Item No.	FOR THE FISCAL YEARS ENDED NEAREST TO DECEMBER 31:				
	1936	1937	1938	1939	1940
1 PRINCE EDWARD ISLAND - Provincial	337	350	363	367	367
2 Municipal	194	199	171	170	170
3 Sub-Total	531	549	534	537	537
4 NOVA SCOTIA - Provincial	1,210	1,282	1,307	1,366	1,423
5 Municipal	2,885	2,934	2,970	3,150	3,150
6 Sub-Total	4,095	4,216	4,277	4,516	4,573
7 NEW BRUNSWICK - Provincial	697	731	787	808	821
8 Municipal	1,913	1,944	1,900	2,100	2,200
9 Sub-Total	2,610	2,675	2,687	2,908	3,021
10 QUEBEC - Provincial	4,656	6,229	6,204	6,397	7,058
11 Municipal	15,628	16,516	17,250	17,270	17,300
12 Sub-Total	20,284	22,745	23,454	23,667	24,358
13 ONTARIO - Provincial	10,564	11,823	13,217	13,399	13,561
14 Municipal	31,798	32,743	33,222	34,828	34,900
15 Sub-Total	42,362	44,576	46,439	48,227	48,461
16 MANITOBA - Provincial	1,552	1,671	1,853	1,950	1,975
17 Municipal	5,122	5,236	5,386	5,223	5,350
18 Sub-Total	6,674	6,907	7,239	7,173	7,325
19 SASKATCHEWAN - Provincial	2,830	3,159	3,863	3,824	3,859
20 Municipal	5,830	5,032	4,884	5,200	5,200
21 Sub-Total	8,660	8,191	8,747	9,024	9,059
22 ALBERTA - Provincial	2,569	2,637	2,803	2,954	3,136
23 Municipal	6,738	6,810	6,949	6,990	6,850
24 Sub-Total	9,307	9,447	9,752	9,944	9,986
25 BRITISH COLUMBIA - Provincial	3,293	3,544	3,632	3,735	3,786
26 Municipal	4,634	5,092	5,175	5,327	5,380
27 Sub-Total	7,927	8,636	8,807	9,062	9,166
28 ALL PROVINCES - Provincial	27,708	31,436	34,029	34,800	35,986
29 Municipal	74,742	76,506	77,907	80,258	80,500
30 TOTAL	102,450	107,942	111,936	115,058	116,486



MUNICIPAL  
SUMMARY OF OUTSTANDING DEBT  
MUNICIPAL AND SCHOOL  
Thousands of Dollars

Table 46

Item No.		For the Fiscal years				As at Nov. 30, 1940
		1936	1937	1938	1939	
1	PRINCE EDWARD ISLAND	2,226	2,597	2,653	2,329	2,670
2	NOVA SCOTIA	24,032	23,700	23,720	23,488	23,965
3	NEW BRUNSWICK	20,935	20,430	20,443	20,611	20,350
4	QUEBEC	463,741	474,217	478,961	476,275	451,433
5	ONTARIO	468,236	447,948	405,396	388,551	360,400
6	MANITOBA	86,123	87,160	81,787	75,865	72,800
7	SASKATCHEWAN	57,741	57,732	72,779	68,030	64,600
8	ALBERTA	51,848	51,304	51,721	49,811	46,400
9	BRITISH COLUMBIA	104,000	106,053	101,875	102,991	100,825
10	TOTAL	1,278,882	1,271,141	1,239,335	1,207,951	1,143,443



## MUNICIPAL

Table 47

## SUMMARY OF REVENUE AND EXPENDITURE, CURRENT ACCOUNT

## MUNICIPAL AND SCHOOL

Thousands of Dollars

Item No.	1936	1937	1938	1939	1940
REVENUE					
TAXES -					
1 Sales Taxes	-	4,412	4,304	4,689	5,400
2 Income Taxes on Persons	950	2,741	3,123	3,157	3,562
3 Real Property Taxes	247,079	243,936	245,018	242,359	243,600
4 Other Taxes	25,686	20,466	21,450	21,718	23,108
5 Sub- Total (Items 1 - 4)	273,715	271,555	273,895	271,923	275,670
6 LICENCES, PERMITS AND FEES	10,278	10,454	10,209	9,893	9,875
7 PUBLIC UTILITY CONTRIBUTIONS	5,478	6,175	6,388	6,857	6,790
8 OTHER CURRENT REVENUES	20,426	20,881	21,175	21,389	20,390
9 TOTAL REVENUE, Current Account	309,897	309,065	311,667	310,062	312,725
EXPENDITURE					
10 NET DEBT SERVICE, excluding debt retirement	56,286	54,813	53,165	53,166	52,474
11 PUBLIC WELFARE	57,875	53,223	51,250	47,720	42,010
12 EDUCATION	74,742	76,506	77,907	80,258	80,500
13 HIGHWAYS AND TRANSPORTATION	29,343	30,559	32,026	31,814	31,695
14 OTHER CURRENT EXPENDITURES	65,109	66,936	70,622	71,773	72,625
15 TOTAL EXPENDITURE, Current Account, excluding debt retirement	283,355	282,037	284,970	284,731	279,304
16 DEBT RETIREMENT	28,040	29,260	31,462	31,858	29,945
17 TOTAL EXPENDITURE, Current Account, including debt retirement	311,395	311,297	316,432	316,589	309,249
18 SURPLUS (+) OR DEFICIT (-)	- 1,498	- 2,232	- 4,765	- 6,527	+ 3,476





MUNICIPAL  
REVENUE AND EXPENDITURE, CURRENT ACCOUNT

Table 48

MUNICIPAL AND SCHOOL

1936

Thousands of Dollars

Item No.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
<u>REVENUE</u>										
TAXES -										
1 Sales Taxes	-	-	-	-	-	-	-	-	-	-
2 Income Taxes on Persons	-	-	950	-	-	-	-	-	-	950
3 Real Property Taxes	292	6,589	3,114	61,047	108,765	16,460	15,868	17,840	17,104	247,079
4 Other Taxes	110	1,580	1,803	9,825	9,123	1,100	1,000	900	245	25,686
5 Sub-Total(Items 1 - 4)	402	8,169	5,867	70,872	117,888	17,560	16,868	18,740	17,349	273,715
6 LICENCES, PERMITS AND FEES	30	132	84	3,657	2,750	700	1,567	420	938	10,278
7 PUBLIC UTILITY CONTRIBUTIONS	-	63	-	1,000	820	500	989	1,556	550	5,478
8 OTHER CURRENT REVENUES	20	756	244	7,775	5,185	1,500	1,976	1,257	1,713	20,426
9 TOTAL REVENUE, Current Account	452	9,120	6,195	83,304	126,643	20,260	21,400	21,973	20,550	309,897
<u>EXPENDITURE</u>										
10 NET DEBT SERVICE, excluding debt retirement	110	1,202	1,013	22,990	16,783	3,760	2,862	3,133	4,433	56,286
11 PUBLIC WELFARE	47	1,679	1,133	15,580	24,333	4,250	3,353	3,205	4,295	57,875
12 EDUCATION	194	2,885	1,913	15,628	31,798	5,122	5,830	6,738	4,634	74,742
13 HIGHWAYS AND TRANSPORTATION	56	654	447	7,290	12,652	1,917	1,808	2,959	1,560	29,343
14 OTHER CURRENT EXPENDITURES	73	1,789	1,233	18,433	24,923	4,600	5,006	3,702	5,350	65,109
15 TOTAL EXPENDITURE, Current Account, excluding debt retirement	480	8,209	5,739	79,921	110,489	19,649	18,859	19,737	20,272	283,355
16 DEBT RETIREMENT	10	635	327	8,407	14,149	1,490	741	1,181	1,100	28,040
17 TOTAL EXPENDITURE, Current Account, including debt retirement	490	8,844	6,066	88,328	124,638	21,139	19,600	20,918	21,372	311,395
18 SURPLUS (+) or DEFICIT (-)	- 38	+ 276	+ 129	- 5,024	+ 2,005	- 879	+ 1,800	+ 1,055	- 822	- 1,498



MUNICIPAL  
REVENUE AND EXPENDITURE, CURRENT ACCOUNT

Table 49

MUNICIPAL AND SCHOOL

1937

Thousands of Dollars

Item No.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
<u>REVENUE</u>										
TAXES -										
1 Sales Taxes	-	-	-	4,412	-	-	-	-	-	4,412
2 Income Taxes on Persons	-	47	1,000	1,694	-	-	-	-	-	2,741
3 Real Property Taxes	307	6,561	3,337	60,433	107,745	16,262	15,515	16,209	17,547	243,936
4 Other Taxes	115	1,476	1,910	4,744	8,760	1,130	1,130	920	261	20,466
5 Sub-Total (Items 1 - 4)	422	8,104	6,247	71,283	116,505	17,392	16,645	17,129	17,828	271,555
6 LICENCES, PERMITS AND FEES	30	116	106	3,610	2,819	700	1,519	448	1,106	10,454
7 PUBLIC UTILITY CONTRIBUTIONS	-	181	-	900	1,064	525	1,019	1,798	668	6,175
8 OTHER CURRENT REVENUES	20	774	232	8,475	5,248	1,450	2,051	1,214	1,417	20,881
9 TOTAL REVENUE, Current Account	472	9,175	6,585	84,268	125,636	20,067	21,234	20,589	21,039	309,065
<u>EXPENDITURE</u>										
10 NET DEBT SERVICE, excluding debt retirement	115	1,258	1,086	22,740	16,580	3,751	2,719	2,313	4,251	54,813
11 PUBLIC WELFARE	50	1,829	997	14,700	20,337	4,210	3,633	3,548	3,919	53,223
12 EDUCATION	199	2,934	1,944	16,516	32,743	5,236	5,032	6,810	5,092	76,506
13 HIGHWAYS AND TRANSPORTATION	70	487	462	7,850	13,549	2,003	1,551	2,825	1,762	30,559
14 OTHER CURRENT EXPENDITURES	83	1,982	1,167	19,172	24,830	4,700	4,839	3,627	6,536	66,936
15 TOTAL EXPENDITURE, Current Account, excluding debt retirement	517	8,490	5,656	80,978	108,039	19,900	17,774	19,123	21,560	282,037
16 DEBT RETIREMENT	15	550	353	8,480	15,641	1,394	745	1,039	1,043	29,260
17 TOTAL EXPENDITURE, Current Account, including debt retirement	532	9,040	6,009	89,458	123,680	21,294	18,519	20,162	22,603	311,297
18 SURPLUS (+) or DEFICIT (-)	- 60	+ 135	+ 576	- 5,190	+ 1,956	- 1,227	+ 2,715	+ 427	- 1,564	- 2,232



MUNICIPAL  
REVENUE AND EXPENDITURE, CURRENT ACCOUNT

Table 50

MUNICIPAL AND SCHOOL

1938

Thousands of Dollars

Item No.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
<u>REVENUE</u>										
TAXES -										
1 Sales Taxes	-	-	-	4,304	-	-	-	-	-	4,304
2 Income Taxes on Persons	-	54	1,019	2,050	-	-	-	-	-	3,123
3 Real Property Taxes	275	6,269	4,313	60,662	107,106	16,090	15,956	16,034	18,313	245,018
4 Other Taxes	105	1,575	929	5,479	9,285	1,651	1,145	974	307	21,450
5 Sub-total (Items 1-4)	380	7,898	6,261	72,495	116,391	17,741	17,101	17,008	18,620	273,895
6 LICENCES, PERMITS AND FEES	30	90	97	3,300	2,800	500	1,522	567	1,303	10,209
7 PUBLIC UTILITY CONTRIBUTIONS	-	268	-	950	1,018	600	1,101	1,768	683	6,388
8 OTHER CURRENT REVENUES	20	950	240	9,460	4,900	1,120	1,784	1,350	1,351	21,175
9 TOTAL REVENUE, Current Account	430	9,206	6,598	86,205	125,109	19,961	21,508	20,693	21,957	311,667
<u>EXPENDITURE</u>										
10 NET DEBT SERVICE, excluding debt retirement	118	1,320	1,040	22,750	15,380	3,003	3,015	2,103	4,436	53,165
11 PUBLIC WELFARE	45	1,876	914	14,000	19,500	4,283	3,692	3,312	3,628	51,250
12 EDUCATION	171	2,970	1,900	17,250	33,222	5,386	4,884	6,949	5,175	77,907
13 HIGHWAYS AND TRANSPORTATION	60	526	685	7,800	14,000	2,298	1,535	3,215	1,907	32,026
14 OTHER CURRENT EXPENDITURES	70	2,038	1,270	22,000	24,500	4,897	5,173	4,122	6,552	70,622
15 TOTAL EXPENDITURE, Current Account, excluding debt retirement	464	8,730	5,809	83,800	106,602	19,867	18,299	19,701	21,698	284,970
16 DEBT RETIREMENT	22	570	338	10,000	16,500	1,747	600	812	873	31,462
17 TOTAL EXPENDITURE, Current Account, including debt retirement	486	9,300	6,147	93,800	123,102	21,614	18,899	20,513	22,571	316,432
18 SURPLUS (+) or DEFICIT (-)	- 56	- 94	+ 451	- 7,595	+ 2,007	- 1,653	+ 2,609	+ 180	- 614	- 4,765





MUNICIPAL  
REVENUE AND EXPENDITURE, CURRENT ACCOUNT

Table 51

MUNICIPAL AND SCHOOL

1939

Thousands of Dollars

Item No.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
<u>REVENUE</u>										
TAXES -										
1 Sales Taxes	-	-	-	4,689	-	-	-	-	-	4,689
2 Income Taxes on Persons	-	62	980	2,115	-	-	-	-	-	3,157
3 Real Property Taxes	295	6,431	4,320	60,800	104,952	15,636	15,925	15,697	18,303	242,359
4 Other Taxes	115	1,658	880	5,496	9,303	1,817	1,140	1,016	293	21,718
5 Sub-Total (Items 1 - 4)	410	8,151	6,180	73,100	114,255	17,453	17,065	16,713	18,596	271,923
6 LICENCES, PERMITS AND FEES	30	90	95	3,300	2,400	525	1,500	532	1,421	9,893
7 PUBLIC UTILITY CONTRIBUTIONS	-	290	-	900	1,100	735	1,175	1,852	805	6,857
8 OTHER CURRENT REVENUES	20	900	275	9,550	4,800	1,400	1,800	1,262	1,382	21,389
9 TOTAL REVENUE, Current Account	460	9,431	6,550	86,850	122,555	20,113	21,540	20,359	22,204	310,062
<u>EXPENDITURE</u>										
10 NET DEBT SERVICE, excluding debt retirement	120	1,330	1,060	23,800	14,700	2,811	2,900	2,056	4,389	53,166
11 PUBLIC WELFARE	35	1,820	920	13,000	17,700	4,054	3,650	3,191	3,350	47,720
12 EDUCATION	170	3,150	2,100	17,270	34,828	5,223	5,200	6,990	5,327	80,258
13 HIGHWAYS AND TRANSPORTATION	55	450	650	7,800	14,000	2,193	1,545	3,229	1,892	31,814
14 OTHER CURRENT EXPENDITURES	80	2,100	1,250	23,000	24,500	5,138	5,200	4,093	6,412	71,773
15 TOTAL EXPENDITURE, Current Account, excluding debt retirement	460	8,850	5,980	84,870	105,728	19,419	18,495	19,559	21,370	284,731
16 DEBT RETIREMENT	30	600	350	10,400	16,800	1,460	600	727	891	31,858
17 TOTAL EXPENDITURE, Current Account, including debt retirement	490	9,450	6,330	95,270	122,528	20,879	19,095	20,286	22,261	316,589
18 SURPLUS (+) or DEFICIT (-)	- 30	- 19	+ 220	- 8,420	+ 27	- 766	+ 2,445	+ 73	- 57	- 6,527



MUNICIPAL  
REVENUE AND EXPENDITURE, CURRENT ACCOUNT

Table 52

MUNICIPAL AND SCHOOL

1940

Thousands of Dollars

Item No.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
<u>REVENUE</u>										
TAXES -										
1 Sales Taxes	-	-	-	5,400	-	-	-	-	-	5,400
2 Income Taxes on Persons	-	62	1,000	2,500	-	-	-	-	-	3,562
3 Real Property Taxes	295	6,550	4,400	62,900	104,600	15,600	15,800	15,375	18,080	243,600
4 Other Taxes	115	1,688	950	6,700	9,250	1,950	1,140	1,020	295	23,108
5 Sub-Total (Items 1 - 4)	410	8,300	6,350	77,500	113,850	17,550	16,940	16,395	18,375	275,670
6 LICENCES, PERMITS AND FEES	30	90	100	3,300	2,400	525	1,500	500	1,430	9,875
7 PUBLIC UTILITY CONTRIBUTIONS	-	250	-	800	1,000	850	1,200	1,870	820	6,790
8 OTHER CURRENT REVENUES	20	850	350	9,000	4,700	1,100	1,800	1,150	1,420	20,390
9 TOTAL REVENUE, Current Account	460	9,490	6,800	90,600	121,950	20,025	21,440	19,915	22,045	312,725
<u>EXPENDITURE</u>										
10 NET DEBT SERVICE, exclu ing debt retirement	115	1,320	1,070	23,754	14,500	2,700	2,850	1,915	4,250	52,474
11 PUBLIC WELFARE	25	1,800	900	11,000	15,000	3,750	3,550	2,800	3,185	42,010
12 EDUCATION	170	3,150	2,200	17,300	34,900	5,350	5,200	6,850	5,380	80,500
13 HIGHWAYS AND TRANSPORT TION	55	470	600	7,700	14,000	2,150	1,550	3,250	1,920	31,695
14 OTHER CURRENT EXPENDITURES	80	2,100	1,200	24,000	25,000	4,750	5,150	4,075	6,270	72,625
15 TOTAL EXPENDITURE, Current Account, excluding debt retirement	445	8,840	5,970	83,754	103,400	18,700	18,300	18,890	21,005	279,304
16 DEBT RETIREMENT	30	600	350	8,000	17,000	1,550	600	760	1,055	29,945
17 TOTAL EXPENDITURE, Current Account, including debt retirement	475	9,440	6,320	91,754	120,400	20,250	18,900	19,650	22,060	309,249
18 SURPLUS (+) or DEFICIT (-)	- 15	+ 50	+ 480	- 1,154	+ 1,550	- 225	+ 2,540	265	- 15	+ 3,476













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